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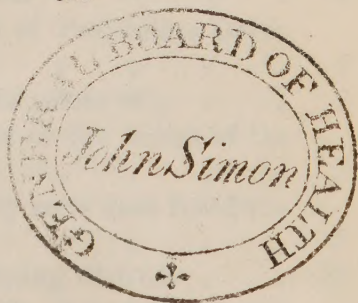
THIRTEENTH ANNUAL REPORT

OF THE

POOR LAW COMMISSIONERS:

WITH

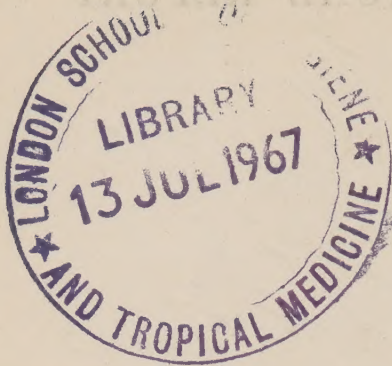
APPENDICES.



LONDON:

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1847.



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THIRTEENTH

ANNUAL REPORT

OF THE

POOR LAW COMMISSIONERS.

TO THE RIGHT HON. SIR GEORGE GREY, BART.,
Her Majesty's Principal Secretary of State for the Home Department.

*Poor Law Commission Office,
Somerset House, May 1, 1847.*

PROCEEDINGS IN ENGLAND.

SIR,

1. WE commence the Report of our proceedings for the last year, by laying before you the account of the receipt and expenditure of the moneys levied as poor's rate, in England and Wales, for the parochial year ending at Lady-day, 1846, together with a comparative statement of the several items of the same amount for that and the preceding year.

AN ACCOUNT of the Receipt and Expenditure of the Poor's Rate for the year ended
Lady-day, 1846.

<i>Receipt.</i>	£
Amount of money levied by assessment	6,809,318
Received from other sources in aid of poor rate	187,620
Total Receipt	£6,996,938

<i>Expenditure.</i>	£
For relief to the poor	4,962,026
Law charges, parochial and Union	83,285
Expenses before magistrates, and constables' ex- penses (parochial and Union)	52,266
Payments under the Parochial Assessments' Act (for surveys, valuations, &c.) and loans repaid under the same	21,169
Expenses under the Vaccination Act	27,486
Expenses under the Act for Registering Births, Deaths, and Marriages	54,901
Payments for county and borough rate, and for county and local police forces	1,297,505
Cost of voters, burgesses, and jury lists	21,609
Expenses of parish property	15,858
Money expended for all other purposes	218,745
Total Expenditure	£6,754,850

COMPARATIVE STATEMENT of Receipt and Expenditure for Poor Rates, &c., in England and Wales, during the Years ended at Lady-day, 1845 and 1846, respectively.

RECEIPT.			
Years ended Lady-day.	Amount of Money levied by Assessment.	Received from all other Sources in aid of Poor Rate.	Total Amount of Money received for Relief of the Poor, &c.
1845	£ 6,791,006	£ 218,505	£ 7,009,511
1846	6,809,318	187,620	6,996,938
Increase Decrease	18,312 ..	.. 30,885	.. 12,573

EXPENDITURE.												
Years ended Lady-day.	Amount expended for Relief, &c., of the Poor.	Law Charges.	Expenses before Magistrates, Constables, Expenses, &c.	Expenses under the Vaccination Act, Fees to Vaccinators, &c.	Payments under the Registration Act, Fees to Registrars, &c.	Payments under the Parochial Assessments' Act (Surveys, Valuations, &c.)	Payments towards County or Borough Rate.	Payments towards County and Local Police Forces.	Costs of Voters, Burgess, and Jury Lists.	Expenses of Parish Property.	Money expended for all other Purposes.	Total Parochial Rates, &c., expended.
1845	£ 5,039,703	£ 95,397	£ 57,988	£ 25,995	£ 57,388	£ 22,877	£ 1,046,412	£ 233,550	£ 20,153	£ 14,752	£ 243,277	£ 6,857,402
1846	4,962,026	83,285	52,266	27,486	54,901	21,169	1,067,692	229,813	21,609	15,858	218,745	6,754,850
Increase Decrease	.. 77,677	.. 12,112	.. 5,722	1,581 ..	.. 2,487	.. 1,708	21,280 ..	.. 3,737	1,456 ..	1,106 ..	.. 24,532	.. 102,552

2. From the comparative statement, it will be seen that the amount received as poor rate in the two parochial years, 1845 and 1846, scarcely varied; but that in the expenditure for the relief of the poor there was in 1846, as compared with the previous year, a diminution of 77,677*l*. In the law charges, likewise, there was a diminution of 12,112*l*. The payments towards the county and borough rate increased by 21,280*l*.; but in the total expenditure from the poor rate there was a decrease of 102,552*l*.

3. The following is a statement of the expenditure for the relief of the poor in the four last parochial years; whence it appears that the expenditure in the year 1846 was less than in either of the three preceding years.

Years ending at Lady-day.	Expenditure for the Relief of the Poor.
1843	£ 5,208,027
1844	4,976,093
1845	5,039,703
1846	4,962,026

4. Although there was a general diminution in the expenditure for the relief of the poor throughout England in the parochial year 1846, amounting, as compared with the previous year, to 2·2 per cent., yet its rate varied in different parts of the country. In some counties it exceeded 10 per cent., while in others there was a slight increase. Some of these differences will appear from the following table :—

COUNTIES.	Years ending Lady-day		Decrease per Cent. in 1846, compared with 1845.	Increase per Cent. in 1846, compared with 1845.
	1845	1846		
	£.	£.		
Salop	60,657	49,779	17·9	..
Westmoreland . . .	18,225	15,469	15·1	..
York, West Riding .	186,321	163,364	12·3	..
Chester	76,124	68,794	9·6	..
Durham	75,824	70,243	7·4	..
Stafford	98,266	91,198	7·2	..
Brecon	21,354	19,817	7·2	..
Berks	92,615	94,032	..	1·5
Montgomery	24,892	25,450	..	2·2
Middlesex	285,945	293,886	..	2·8
Pembroke	21,294	22,106	..	3·8
Lancaster	211,694	220,062	..	4·0
Carnarvon	26,577	27,640	..	4·0
Flint	19,711	20,491	..	4·0

5. The diminished expenditure in Shropshire, Durham, Staffordshire, and Brecknockshire may probably be attributed to the improvement in the iron and coal trades, which occurred

during this period. The diminution in the expenditure of the West Riding of York has been progressive in the three years ending at Lady-day, 1846.

Years ending at Lady-day.			
	1844	1845	1846
York, West Riding .	£208,805	186,321	163,364

The expenditure for Lancashire, on the other hand, has decreased in 1845, as compared with 1844; and has increased in 1846, as compared with 1845.

Years ending at Lady-day.			
	1844	1845	1846
Lancashire	£231,648	211,694	220,062

This increase in the latter year is however confined to a few Unions, and is mainly owing to an extraordinary outlay in the Manchester Union for a new pauper school.

6. The following table exhibits the principal items of the Poor Law Expenditure in the Unions and parishes, acting under the regulations of the Commissioners, from which the accounts are transmitted to us in a prescribed form:—

COMPARATIVE STATEMENT of the Amount of Money expended under the following heads in 588 Unions and single Parishes in England and Wales, under the Poor Law Amendment Act, during the Years ended Lady-day, 1845 and 1846, respectively.

Years ended Lady-day.	In-maintenance.	Out-relief.	Establish- ment Charges and Salaries.	Workhouse Loans Repaid.	Other Charges connected with Relief to the Poor,	Total Expenditure for the Relief and Maintenance of the Poor.
	£.	£.	£.	£.	£.	£.
1845	714,523	2,767,903	750,372	177,603	6,572	4,416,973
1846	682,857	2,716,188	737,740	173,273	9,826	4,319,884
Increase	..	..	..	..	3,254	..
Decrease	31,666	51,715	12,632	4,330	..	97,089

7. It will be observed that (with the trifling exception of the miscellaneous item) there is a decrease in each branch of this expenditure for the year 1846, as compared with the preceding year. A similar diminution, as appears from the sub-joined table, took place in the number of paupers relieved in the quarter ending at Lady-day, 1846, as compared with the corresponding quarter of the previous year.

COMPARATIVE STATEMENT of the Number of In-door and Out-door Paupers relieved in England and Wales, during the Quarters ended Lady-day, 1845 and 1846, respectively.

Quarters ended Lady-day.	Number of Paupers Relieved.			Rate per Cent. of Total Number of Paupers on Population in 1841.
	In-door.	Out-door.	Total.	
1845	215,325	1,255,645	1,470,970	9·2
1846	198,762	1,131,795	1,330,557	8·4
Decrease	16,563	123,850	140,413	0·9

Population in 1841, 15,906,741.

NOTE.—An estimate is made of the Number of paupers relieved in places not in Union, and included in the above Totals.

8. Confining ourselves to the able-bodied poor, we find (as is shown in the subjoined table) that the number relieved in the workhouse, during the Lady-day quarter of 1846, was less by five per cent. than that relieved in the corresponding quarter of 1845. In the number of able-bodied persons receiving out-door relief, the diminution was still greater, being equal to $12\frac{1}{10}$ per cent.

COMPARATIVE STATEMENT of the Number of Able-bodied Paupers relieved in England and Wales, during each of the Quarters ended Lady-day, 1845 and 1846.

Quarters ended Lady-day.	In-door.			Out-door.			Total In-door and Out-door.
	On Account of Temporary Sickness or Accident.	All other Causes, including Vagrants.	Total In-door.	On Account of Temporary Sickness or Accident.	All other Causes including Vagrants.	Total Out-door.	
1845	11,407	76,216	87,623	167,277	165,196	332,473	420,096
1846	11,229	71,991	83,220	143,479	148,864	292,343	375,563
Decrease per Cent. }	1·6	5·5	5·0	14·2	9·9	12·1	10·6

NOTE.—An estimate is made for places not in Union under the Poor Law Amendment Act. The above results are obtained from the Union Quarterly Abstracts.

9. We are not, at present, able to state the complete amount of the Poor Law Expenditure for the year ending at last Lady-day; but we entertain no doubt, from the partial accounts which we have received, that it has considerably exceeded the amount for the preceding year. During the summer and autumn of 1846, the employment of the working classes throughout England, both in the agricultural and manufacturing dis-

tricts, was indeed sufficiently constant, and the rates of wages not below the average. There was, however, in England, as in Ireland, a general failure of the potato crop of 1846; and the destruction of this important article of food, by contributing to raise the prices of grain and other provisions, materially influenced the condition of the poor. The extent to which the prices of grain and pulse have, by a concurrence of various causes, been raised during the last winter may be perceived by a comparison of the recent averages as declared in the *Gazette*.

	Average Prices for the six weeks ending April 3, 1847.		Average Prices for the same period in 1846.	
	s.	d.	s.	d.
Wheat . .	75	6	54	11
Barley . .	52	10	29	10
Oats . .	31	8	21	11
Rye . .	56	3	33	9
Beans . .	52	5	34	9
.	56	10	34	0
Total . .	325	6	209	2

Therefore, whereas, in the spring of 1846, a quarter of the six principal sorts of grain and pulse could be purchased for 10*l.* 9*s.* 2*d.*, the same articles could not be procured in the present spring for less than 16*l.* 5*s.* 6*d.* The contract price of potatoes for Lambeth Workhouse for the half-year ending last Michaelmas, was 5*l.* 10*s.* per ton; for the half-year ending next Michaelmas, 10*l.* per ton. Butchers' meat and bacon have likewise somewhat risen in price since the spring of 1846.

10. The effects of the potato blight were, however, felt by the poorer classes, not merely through its indirect influence on the prices of food, but also, more immediately, by the destruction of the crop planted by the labourer in places where the allotment system prevails. We have found that this direct dependence of the agricultural labourer upon his own crop of potatoes is most prevalent in Wiltshire, Somersetshire, and Devonshire; and in several unions in those counties, the failure of the potatoes has, during the past winter, been represented to us as a cause of peculiar distress among the agricultural labourers, and as a ground for giving them temporary out-door relief.

11. To the causes already enumerated as contributing to produce distress among the working classes, may be added the long-continued and severe cold of last winter—a circumstance which exercises a most important influence upon the employment of the agricultural labourers.

12. In consequence of the state of things which we have described, the work-houses of many Unions became full during the winter; and in these Unions where the prohibitory order

had been issued, we either permitted out-door relief to the able-bodied in cases reported under Art. 6 of that order, or issued an order authorizing generally out-door relief to this class of poor, subject to an out-door labour test. The following is a list of the chief part of the Unions in which the workhouse was thus filled during the winter :—

Axbridge.	Manchester.
Basford.	Melksham.
Bradford (Wilts).	Newbury.
Bridgewater.	Newmarket.
Calne.	Nottingham.
Canterbury.	St. George in the East.
Caxton and Arrington.	St. George the Martyr
Cheltenham.	(Southwark.)
Chipping Norton.	Shepton Mallet.
Chipping Sodbury.	Thame.
Chorlton.	Wellington (Somerset).
Clifton.	Wells.
Henley.	West Derby.
Hereford.	Whitechapel.
Hinckley.	Wigan.
Holborn.	Wincanton.
Hoxne.	Winchcomb.
Kensington.	Wokingham.
Kettering.	Woodbridge.
Leicester.	Worcester.

Amongst these Unions, several, such as Canterbury, Chorlton, Holborn, Kensington, Manchester, West Derby, &c., are under no limitation with respect to out-door relief. In Worcester, the insufficiency of the workhouse was slight, while in Caxton and Arrington, and Newmarket, the necessity for out-door relief recurs every winter. In Hinckley the difficulty was only partial, owing to a dispute between the stocking-weavers and masters about wages. In Clifton and Chipping Sodbury, the workhouse was crowded through the want of employment of the hatters.

13. We may here mention, with reference to the failure of the potato crop, that it became necessary for us, in numerous Unions, to sanction an alteration in the workhouse dietary by the substitution of some other article for potatoes. The substitutes have for the most part been bread or boiled rice; in other cases, turnips, carrots, parsnips, cabbage, peas, or hominy, have been used. We have, likewise, at the desire of the Board of Trade, instructed our Assistant-Commissioners to obtain information upon certain particulars respecting the failure of the potatoes. From the reports which have been sent in, and which have been transmitted to the Board of Trade, it appears that the failure of the potatoes has extended generally over the country, but that the early sorts of the potato have failed the least.

14. Other causes also have contributed to increase the expenditure for the relief of the poor since last autumn in the manufacturing districts and the large towns. Owing to the

high price of cotton, and the diminished demand for manufactures, the hours of work have been shortened, or the work has been even temporarily suspended in some factories in the Lancashire district. Moreover, the severity of the distress in Ireland has produced an influx of Irish, in a state of extreme destitution, into several towns on the western coast of England. Liverpool, as being the port nearest to Dublin, and with which the principal steam communication is carried on, received the largest number of this class of immigrants. The numbers having begun to increase in December, advanced rapidly in January and February last, and still more rapidly in March and April. From the 13th of January to the 20th of April, during which period an accurate account of Irish immigrants was kept, there arrived at Liverpool 133,069 persons from Ireland. The Select Vestry adopted prompt and efficient measures for meeting the increased number of applications,* and it will be seen from the annexed Report † of our Assistant Commissioner, Mr. Austin, that these measures were attended with considerable success in preventing imposition, and in providing for the destitute. The precautions taken by the vestry against the spread of fever and disease, from the crowded dwellings of the Irish, are on a large and expensive scale; but not, it is to be feared, beyond the necessity of the case.

15. It has not been thought advisable by the local authorities to make any attempt to pass the Irish immigrants back to Ireland under the 8 and 9 Vict., c. 117. Some have remained chargeable on the rates of Liverpool, others have proceeded further into the interior of the country, but several thousands have emigrated to Canada or the United States. Many have reached Manchester and the other manufacturing towns of Lancashire, as well as of the West Riding and Cheshire; and we have received statements from several Boards of Guardians on the subject of a provision for the increased number of Irish vagrants. Large numbers of Irish have also landed at Newport and Chepstow, and have thence moved on to Cheltenham and other towns in the midland counties. A considerable number of Irish poor (estimated at about 1000 within a week) have recently been landed in London by steamers from Cork and Dublin. In addition to these, some Irish have reached the metropolis from Bristol and Newport.

16. The Removals Act of last session (to the operation of which we shall advert more particularly hereafter), has likewise increased the amount of relief to the Irish in the large towns, especially in the metropolis. By the operation of this Act,

* The Reports of Mr. Austin, and other correspondence and documents on this subject, have been printed for the Houses of Parliament (House of Lords, Sess. Paper, Nos. 24 and 28. House of Commons, No. 193.)

† App. A. No. 8.

Irish and Scotch, who have been resident five years in an English parish, become irremovable from that parish; and thus many Irish, who had been resident for that period, became applicants for relief, although previously to the passing of that Act, they had been deterred from applying by the fear of being passed back to their own country. The expectations of benefit under this Act formed by the resident Irish in the metropolis appear to have been excessive, and led to their applying in large numbers to several London parishes and Unions at the beginning of the winter. The pressure was however only temporary, for the applications have been generally met by an offer of the workhouse or out-door labour, and the offers were in few cases accepted.

17. Owing to the combined operation of the causes above stated, (namely, the general failure of the potato crop throughout England, the high prices of corn and other articles of food, the length and severity of the winter, the diminution of manufacturing prosperity, the large immigration of destitute Irish into England, and, in some degree, the operation of the Removals Act,) the pressure upon the poor rates has been considerably increased since last autumn, and the Poor Law Expenditure for the year ending Lady-day, 1847, will, when ascertained, doubtless prove to have been greater than that for the preceding year. We have, however, the satisfaction of being able to state, that the Boards of Guardians and other local authorities have found no serious difficulty in overcoming the obstacles against which they have had to contend, and that the system of relief has been efficient and orderly. Indeed, we are not aware that, at any time since we have held our present offices, the administration of the Poor Law has been in a more regular and satisfactory state than during the period since last autumn, or has been conducted with a more willing co-operation on the part of the local authorities.

18. In our last Annual Report, par. 24—7, we described the measures which we had adopted for the formation of district asylums for the relief of the casual poor of the Metropolis; we likewise adverted to the appointment of a Select Committee of the House of Commons, in last session, to inquire into the manner in which the discretion of the Commissioners had been exercised; and we added that we had abstained from taking active steps for carrying the provisions of the Act into effect, until it appeared whether any alteration of the law was likely to result from the recommendations of the Committee.

19. After the date of our Report, the Select Committee completed their examination of witnesses; but they merely reported the evidence, without expressing any opinion upon the question referred to them (12 June, 1846).

20. Sir William Somerville subsequently addressed to us a

letter, dated the 3rd of September, referring to the subject of the district asylums, and conveying to us your opinion that further proceedings with respect to them should be suspended, until an opportunity had been afforded to the Legislature for considering the evidence reported by this Committee.

21. Before we adopted any step for suspending the proceedings of the District Boards of Management, we thought it right to take the opinion of counsel, as to our powers over the Boards which had been called into existence. We accordingly submitted to Mr. Tomlinson this question:—

“Whether the Poor Law Commissioners have any power, under the Act 7 and 8 Victoria, c. 101, either separately or in connexion with the previous Poor Law Acts, to issue an order for the purpose of suspending the monthly meetings of the respective Asylum District Boards indefinitely, either in the cases where the Boards have continued to hold their monthly meetings, or where they have not done so?”

In answer to this question Mr. Tomlinson stated as follows:—

“I am of opinion that the Poor Law Commissioners have no power under the Act 7 and 8 Victoria, c. 101, either separately, or in connexion with the previous Poor Law Acts, to issue an order for the purpose of suspending the monthly meetings of the respective Asylum District Boards indefinitely, after such Boards have been once duly constituted, either in the cases where the Boards have continued to hold their monthly meetings, or where they have not done so. The 43rd Section gives the Commissioners the same powers for regulating the proceedings of any District Board, as they have with respect to the proceedings of Boards of Guardians. The power of *regulating* does not imply the power of *suspending indefinitely*, which is in effect a power to nullify the constitution of the Board. The Legislature treats these Boards as a permanent institution. By the same section, the Commissioners can only add any parish to the district, or take any parish from the district, with the consent of a majority of the Board. No power is given to the Commissioners to dissolve such district or such board, directly or indirectly. In the parallel case of Boards of Guardians, an express power to dissolve the Union is given by the 32nd section of 4th and 5th Wm. IV., c. 76, but only with the consent of a majority of two-thirds of the guardians, and the necessity of such consent to a dissolution is not taken away by the 66th section of 7 and 8 Vic. c. 101. These provisions, and the obvious intent to give permanent constitutions to the newly constituted relieving districts, in effect limit the general power to suspend, alter, or rescind the Commissioners’ rules given by the 15th section of the first Act, at least after Boards have been once fully constituted. If this construction is not put upon the Acts, the Commissioners might evade all the limitations of their powers of adding to, taking from or dissolving Unions, by rescinding the orders constituting such Unions, and issuing new orders constituting new Unions, with entirely new classifications of districts.”*

22. After the receipt of this opinion, the Commissioners addressed a letter to the several Boards of Management* (dated the 21st of September), stating it to be advisable that these Boards should not take any further step in pursuance of their powers, beyond what was rendered absolutely necessary by the engagements into which they had entered, until an opportunity should have been afforded to the Legislature, in the next session of Parliament, of considering the evidence reported to the House of Commons by the Committee. In the same letter the Commissioners announced their intention, with a view to enable the Boards of Management to act on this advice, of issuing an order, modifying that part of their orders constituting the respective District Asylums, which required the Boards of Management to hold their meetings at certain stated periods.

23. The Commissioners subsequently issued orders* to the several Boards of Management, providing that, until the Commissioners should otherwise direct, it should not be necessary for the Board to hold a meeting once in every month, as required by the previous orders. Since that time no steps have been taken by any of the Boards of Management, except by that of the North-Eastern Metropolitan District, which having previously entered into a contract for the purchase of a site, and having obtained a loan of 3500*l.* from the Public Works' Loan Board, have been in treaty for the purchase of a site and buildings.

24. Having described the course which has been pursued with respect to the asylums for the houseless poor in the metropolis, we proceed to give some further explanations which are rendered necessary by the present state of this question.

25. It appears from the proceedings of the Select Committee on District Asylums, that the Poor Law Commissioners are believed to have introduced a lax system of administration too favourable to the relief of casual and wandering poor; in particular, there seems to be an impression that the letters of instruction and proceedings of the Commissioners in 1837, 1838, and 1839, relative to the casual poor of the metropolis, recommended the indiscriminate relief of this class of poor, without setting the able-bodied mendicants and trampers to work; and that in consequence of this interference the vagrancy of the metropolis has been greatly increased.

26. The belief, to which we have just referred, appears to have arisen from a misunderstanding either of the real state of the law respecting casual and wandering poor, or of the precise nature of the steps taken by the Commissioners with regard to this difficult subject.

27. In our last Annual Report, we stated our view of the law relating to the relief of casual poor, and we showed that a

* App. A. No. 3.

wanderer, becoming destitute in a parish, though not settled in it, was entitled to relief. We there made the following remarks on this question :—

The laws relating to the relief of the poor confer a right to relief irrespective of settlement. All destitute persons have a right to be relieved at the cost of the parish in which they are. This right in the first instance is absolute; but if a person so relieved has a settlement in another parish, the officers of the parish to which he has become chargeable can, if they think fit, remove him to the place of his settlement. According, therefore, to the established law, a wandering poor person who applies for relief in a parish, metropolitan or rural, although he has not acquired any settlement in it, must, if he be destitute there, receive parochial relief. It is doubtless desirable, as far as possible, to avoid all encouragement of habitual mendicancy and vagrancy, by affording undue facilities for obtaining relief to persons leading a life of this sort, which is always accompanied with laziness and vice, and almost always with crime. But a wandering mendicant, if he become destitute and applies for relief, has as good a legal right to it as any other poor person in a similar condition.*

28. With respect to the proceedings of the Commissioners for enforcing the legal relief of the casual poor of the Metropolis, the Commissioners (as we showed in our last Annual Report, par. 29) confined themselves, in their letter to the Commissioners of Police of Sept. 6, 1837, to a statement of the law, and the obligation of the officers under it. In the same letter they likewise pointed out the necessity of punishing vagrants properly so called.†

29. The same views were afterwards expressed by the Commissioners, in a circular letter to the Metropolitan Boards of Guardians, dated December 12, 1838, in which especial stress was laid on the performance of work by the persons receiving relief. One passage of this letter is as follows :—

“These arrangements contemplate the performance of work proportioned to the bodily ability of the applicant in a part of the workhouse appropriated to that use, previously to the administration of relief in kind to the casual poor, in all cases excepting those of sudden or pressing emergency, to which succour must be administered without delay, independently of all ordinary considerations.

“The Commissioners conceive these arrangements, when generally adopted, will promote the success of the exertions of the police for the suppression of habitual mendicancy, inasmuch as the difficulties and hazard attending the profession of a common beggar would be greatly augmented thereby.” (Fifth Annual Report, Appendix A., No. 10.)

* Twelfth Ann. Rep., p. 17, ed. 8vo.

† Concerning the large amount of vagrancy, and its increase, before 1834, see the Report of Mr. Codd, Appendix E. to the Report of the Commissioners of Poor Law Inquiry, p. 36.

The whole tenor of this letter will show that the Commissioners were desirous to secure relief for the destitute, and to exact work from such as might be able to perform it; a distinction is drawn throughout between the really destitute poor and those who may be habitual vagrants or common beggars.

30. In the Circular Letter of 1839, the propriety of imposing a task of work is also impressed upon the Guardians, as will be seen by the following extracts:

“The Commissioners request the Board of Guardians to warn their officers, that no consideration of past service will be deemed by the Commissioners a sufficient reason for their hesitating to remove any officer who, after this period, shall have neglected his primary duty in relieving any case of urgent casual destitution brought under his notice, by affording such relief within the workhouse, *in all cases in which there is ability to labour*, or in which relief within the workhouse is desirable, such as cases of houseless destitution and casualty, or by affording such relief as may be appropriate in other cases in articles of absolute necessity.”

“The necessary arrangements having been made, the Commissioners hope the Board of Guardians will not hesitate to issue to the rate-payers of their parish or union, tickets entitling all wayfarers to be received into the workhouse, and there provided with necessary relief and assistance, and at the same time set to work proportioned to their bodily strength.” (Sixth Annual Report, Appendix A., No. 6.)

31. It is apparent from these extracts that the letters of 1837-38 and 1839 did not recommend indiscriminate relief of vagrants, without setting the able-bodied to work, but that they distinctly inculcated the necessity of providing such work, and kept this principle in view throughout. It is right, however, to add, with reference to the letters in question, that when those of 1837 and 1838 were issued, only one of the present Commissioners was a member of the Commission, and he was absent on duty in Dublin in the latter year; whilst, as regards that of 1839, only one other of the Commissioners, now members of the Board, was then acting in England.

32. The expediency of enforcing a task of work from casual poor and trampers admitted into a workhouse was always recognised by the Commissioners; but the difficulty consisted in its practical application. As persons of this class usually applied for admittance at a late hour in the evening, and departed at an early hour in the following morning, they thereby obtained a supper, a night's lodging, and a breakfast, without the possibility of being required to work. The Commissioners, aware of this difficulty, on the 15th of February, 1841, addressed a circular letter to the Boards of Guardians throughout the country, intended to ascertain their views with

respect to a remedy for this evil. The following are the most important passages of this letter:—

“There is a class of paupers who contrive to enjoy the physical comforts of the workhouse, *without performing the labour, or submitting to the discipline* which are in general the necessary conditions for obtaining those advantages.

“Those paupers do not, as a class possess or deserve the compassion of the public; and even if it were desirable to relax the discipline of the workhouse, and to convert it into an almshouse or lodging-house for paupers, they are probably the last class of persons to whom it would be thought expedient to extend this supposed indulgence at the expense of the frugal and industrious part of the community.

“These are the mendicant vagrants, who are known to be generally persons of dissolute character, to lead habitually a life of laziness and imposture, and not unfrequently to resort to intimidation and pilfering.

“Vagrants of this sort usually apply for admission into the workhouse at a late hour in the day; obtain a supper and a night’s lodging, and leave the workhouse at an early hour in the following morning, *without performing any work in return for the relief which they have received*. In this manner, wandering beggars convert the workhouse into a lodging-house or inn, where they take up their quarters at the end of the day’s tramp, and are maintained at the public cost without any inconvenience to themselves, or any interruption to their ordinary mode of life. * * *

“For the purpose of diminishing the evils of mendicant vagrancy, the Commissioners have recommended the establishment of a ward for vagrants in the workhouse, and the admission of vagrants by tickets distributed among the rate-payers. This system has been introduced into many Unions.

“The Commissioners have likewise advised that every vagrant should as far as possible, *be required to perform some work in return for the relief which he obtains*. The Commissioners have also, in a few instances, sanctioned a difference in diet between vagrants and other able bodied inmates.

“The restrictions on vagrants relieved in workhouses, which the present law permits, have, however, not proved sufficient to prevent a great pressure on the workhouses by paupers of this class; and the Commissioners entertain no doubt that the indisposition to give immediate relief to non-settled poor (which indisposition, notwithstanding their repeated admonitions on the subject, still continues to a considerable extent) arises in great measure, from the consciousness of the Guardians and their officers that the law does not enable them to provide for vagrants such a mode of relief as is suited to the circumstances of their case.”

After stating that the Commissioners had recommended to Her Majesty’s Government a clause making the cost of casual poor a charge upon the common fund of a Union, the letter proceeds thus:—

“ It appears, however, to the Commissioners, that some further provision is needed, which should enable the Guardians to prevent vagrants, relieved in a workhouse, *from avoiding the labour and restraint to which all other able-bodied inmates of a workhouse are subjected.*

“ The Commissioners are desirous of making some recommendations to Her Majesty’s Government on this matter, with reference to the Bill now before Parliament ; but before they make any such recommendation, they request to be informed of the opinion of the Guardians upon the two following points :—

“ 1. Whether it would be reasonable to confer on the Guardians, a power of detaining an able-bodied vagrant for six hours, during working time, on the day following the day of his or her admission therein.

“ 2. Whether such a power of detention would be effectual in preventing the abuse of workhouse relief by vagrants which takes place under the existing law.”

33. This letter, together with an abstract of the answers to it made by the Boards of Guardians (which were generally favourable to the power of detention for a limited time), was presented to the House of Commons in the session of 1841 (Parl. Paper, No. 149), and the Commissioners afterwards submitted to Sir James Graham a clause for giving effect to the suggestion. The clause was embodied in the Poor Law Bill introduced by Her Majesty’s Government in 1842, and formed part of the Act of 5 and 6 Vic., c. 57. It stands thus in the statute referred to :—

“ Be it enacted, that it shall be lawful for the Guardians of any parish or Union, subject always to the powers of the Poor Law Commissioners, *to prescribe a task of work to be done by any person relieved in any workhouse,* in return for the food and lodging afforded to such person ; but it shall not be lawful to detain any person against his will, for the performance of such task of work for any time exceeding four hours, from the hour of breakfast in the morning succeeding the admission of such person into the workhouse.”—S. 5.

34. The clause which we have just recited contains the only power under the existing law for detaining casual poor in a workhouse in order to set them to work. The Commissioners have never ceased, since it was passed, to urge its adoption upon the Boards of Guardians ; and in so doing, they have met with considerable reluctance to make the exertions and arrangements requisite for giving employment to the very troublesome class of paupers in question.

35. In our Eighth Annual Report, dated May, 1842, we spoke of the difficulty attending the relief of this class of paupers, in the following terms :—

“ In giving advice and instruction on this subject, we had to avoid two opposite sets of evils. In the first place, we ran a risk of

encouraging mendicancy and imposture, and on the other, if we neglected to recognise a sufficient right to relief on the part of any person becoming destitute in a parish where he had no settlement, and where he did not come with the intention of residing, we should have encouraged some of those abusive practices by which overseers endeavoured indirectly to shift these casual burdens on the neighbouring district, and professed to consider some claim to settlement as a condition precedent to the right of relief.”

We also pointed out in the same report (which was presented before the passing of the Act of 5 and 6 Vict.) the fact that the nature of the present workhouse buildings was, in many instances, ill calculated for the reception of these paupers, and that there was no effectual power to detain them, or to require work in the morning from them.

36. The evils of a lax administration of relief to trampers and casual poor, were again illustrated, in the Commissioners' Report of 1844,* by statistics showing the decrease which had invariably followed the exaction of a task of work, and we pointed out the evils attendant on the relief of such paupers in the vagrant wards of each separate metropolitan workhouse. These conclusions were not adopted without sufficient evidence, but were the result of repeated correspondence with the Boards of Guardians, and inquiry into the whole subject through our Assistant Commissioner.

37. The practical difficulties which attend the relief of casual and wandering poor, not only in the metropolitan parishes but generally throughout the country, are very great. That it is not easy to make provision in workhouses for setting this class of poor to work, may be inferred from the fact, that the parish of Marylebone, which resisted the establishment of separate District Asylums, has made no attempt to exact any labour from the able-bodied tramps admitted into the vagrant ward of its workhouse. The same is likewise the case in the workhouse of St. Pancras.†

38. The vagrant wards in Marylebone workhouse were established early in last year, just at the time of the appointment of the Select Committee of the House of Commons to inquire into the subject. Some extension of the provision for this class was made in the workhouse of St. George, Hanover-square, at a more recent period. Other metropolitan workhouses are still without vagrant wards: in several the wards are situated in the basement; and in many, though above ground, they are very far from suitable to their purpose, for want of space, ventilation, and light. This difference in the means of relief possessed by the metropolitan workhouses is still a source of

* Tenth Ann. Rep., p. 10, ed. 8vo.

† See Report on the Relief of the Poor in St. Marylebone and St. Pancras, pp. 13, 16.

complaint, on the ground of the inequality it causes in the incidence of the burden, and the undue annoyance as well as expense brought by the default of others upon the parishes which endeavour to make proper provision for this class of poor. The unsuitableness of the accommodation is still alleged as tending to the origination and propagation of disease; and the large number of offenders committed to metropolitan prisons, chiefly as we have ascertained from this department of the workhouses, has been noticed during the last year in the Report of the Visiting Justices for the House of Correction in Middlesex, and by the Inspectors of Prisons with reference to the gaol at Brixton. We are not aware of any powers vested in us, by the exercise of which the evils of unequal burden, insalubrious accommodation, and want of proper means of dealing with the insubordinate, can, under existing circumstances, be remedied.

39. We have endeavoured to ascertain what is the actual extent of the accommodation for vagrants in the workhouses of all the Unions and parishes included in the Metropolitan Asylum Districts; for it might have appeared that the existing accommodation was, on the whole, adequate, and that the difficulty of the case might be got rid of by making arrangements for a proper distribution of the applicants for relief among the several workhouses proportionally. But, apart from all considerations of the practicability of making such distribution (which is very doubtful), and of the unfitness of the existing accommodation, our inquiries have led us to conclude that the accommodation, such as it is, is not sufficient.

40. According to the statements contained in the Returns made to us on this point, the number of persons that might be lodged for the night in these wards is 1538. But, taking into account merely the superficial dimensions of the wards, it appears to us that not more than 1416 persons could be accommodated; and if we consider also the height of the wards, and allow only 216 cubic feet of space for each person, that is, a space of 8 feet long, by 3 feet in width and 9 feet in height, 1140 would be all that could be lodged in all the wards. In considering the Asylum Districts, when we addressed ourselves to the duty of forming them in 1845, we were disposed to acquiesce in Mr. Hall's estimate of the probable number of persons for whom it would be necessary to provide, namely, 1600. Assuming that this estimate was not incorrect—assuming, also, that no space is lost in the existing wards (which is to assume that they are all of proper shape, and of the same height)—still the extent of accommodation, allowing 216 cubic feet for each individual, falls short by about one-third of the number to be accommodated. There are reasons, moreover, for concluding that the estimate of 1600 as the maximum is

not high enough; for the average number of poor persons of this class lodged nightly in the wards of the London workhouses in February last was 690; while the voluntary asylums were lodging at the same time, on the average, 1120 persons nightly, making together 1810 persons; so that, after all the vagrant wards in the workhouses had been filled, there would have been, but for the voluntary asylums, nearly 700 persons unrelieved on the average. If the maximum number for whom relief was required on any one night had been ascertained, of course the relative deficiency of accommodation would have been shown to be greater.

41. The evidence taken by the District Asylum Committee, and the experience of the last year, have only served to strengthen our conviction of the expediency of a separate set of establishments for this class of poor in the metropolis. We believe that the District Asylums might be so regulated and managed as to be more effectual than any other establishments for the relief of real destitution, with the least possible encouragement to mendicancy and imposture. It is not improbable that a change might be advantageously made in the law of vagrancy; but any such change in the direction of increased severity is scarcely consistent with the present tendency of legislation; and it would imply that a discretion far wider than is now given in deciding who is really destitute, and who is an habitual trumper or imposter, should be conferred on the magistrates. Such a discretion must be exercised on presumption rather than on proof; and the decisions, if they are to have any effect, must carry with them the sanction of some more effective punishment in the shape of labour than is now imposed in most of the prisons.

42. The question respecting the relief of casual poor in the Metropolis must be considered at present as in an unsettled state; and we will therefore confine ourselves to the expression of our conviction on the following points:—

First. We believe that the system of relief now carried on in the vagrant wards of workhouses in the Metropolis ought not to be allowed to continue.

Secondly. We believe that the nature of those buildings, the other occupations of the officers, and the number of establishments, is such as to make impossible the general enforcement of a proper task of work, the efficient superintendence over the vagrants, or the easy recognition of such as may be habitual trampers; and that, on the other hand, to stop the relief administered to this class, without providing some substitute for the present system, would lead to the risk of withholding relief from really destitute wanderers.

Thirdly. We believe that the Asylum Districts, contemplated by 7th and 8th Vict., c. 101 (the constitution of which

is in legal existence), would enable material improvement to be made in the system pursued, and would facilitate rather than impede any further amendment in the law relating to vagrancy in the metropolis.

43. With regard to the casual poor, and trampers relieved in the workhouses throughout the country at large, the following statement will show their number for the weeks ending respectively December the 20th, 1845, and December the 19th, 1846:—

SUMMARY of RETURNS, from 603 Unions and Places under Local Acts in England and Wales, of the Number of Vagrants and Trampers relieved in Workhouses on each night of the Week ending 20th December, 1845, and also on each night of the corresponding week of last Year, namely, the Week ended the 19th December, 1846.

I. Week ended 20th December, 1845.

Days.	Males.				Females.				Total Males and Females.
	Under 16 years of Age.	From 16 to 60 years of Age.	Above 60 years of Age.	Total.	Under 16 years of Age.	From 16 to 60 years of Age.	Above 60 years of Age.	Total.	
Sunday, 14th Dec., 1845	121	1,128	37	1,309	77	242	13	343	1,721
Monday, 15th "	122	1,163	26	1,327	86	290	12	397	1,796
Tuesday, 16th "	100	1,178	41	1,363	85	300	13	419	1,910
Wednesday, 17th "	124	1,161	36	1,419	83	286	10	386	1,897
Thursday, 18th "	122	1,201	36	1,384	90	306	11	414	1,859
Friday, 19th "	125	1,192	37	1,371	80	267	13	366	1,788
Saturday, 20th "	99	1,017	26	1,189	61	188	13	270	1,563

II. Week ending 19th December, 1846.

Days.	Males.				Females.				Total Males and Females.
	Under 16 years of Age.	From 16 to 60 years of Age.	Above 60 years of Age.	Total.	Under 16 years of Age.	From 16 to 60 years of Age.	Above 60 years of Age.	Total.	
Sunday, 13th Dec, 1846	194	1,314	40	1,548	141	355	21	517	2,096
Monday, 14th "	234	1,364	38	1,636	154	393	24	571	2,240
Tuesday, 15th "	223	1,361	42	1,626	161	381	24	566	2,224
Wednesday, 16th "	220	1,436	46	1,702	166	379	22	567	2,304
Thursday, 17th "	216	1,368	29	1,613	153	373	20	547	2,198
Friday, 18th "	271	1,454	49	1,774	163	405	26	594	2,397
Saturday, 19th "	211	1,325	49	1,585	136	311	25	473	2,106

Average Number relieved on each night of the week ended 20th Dec. 1845 . . 1,791
 " " " " " " 19th " 1846 . . 2,224

From this return (which includes the entire kingdom, with the exception of about 30 unions or parishes), it will be seen that the total number of this class of poor admitted into the workhouses, in any one night, is not large; the highest amount being less than 2400. It likewise appears that the number admitted was somewhat larger in December, 1846, than in

December, 1845, which, on account of the causes above adverted to in this Report, was naturally to be expected.

44. In our last Annual Report, (par. 44), we adverted to some modifications of our order of 31st December, 1844, respecting pauper apprenticeship, which we had been induced to make; we have received no further representations respecting the general operation of the order in question, and we have every reason to believe that it is upon the whole working satisfactorily.

45. The forms prescribed for keeping the Parish and Union accounts, and the regulations for closing and auditing those accounts, have been for some time before the Commissioners. In our last Annual Report we stated our intention of issuing a revised order of accounts, with as little delay as might be compatible with the importance of its provisions. This order has now been issued, and we believe it will be found calculated to ensure greater regularity on the part of the officers, and to afford additional securities against fraud and speculation of every kind.

46. Many Boards of Guardians had a stock of books in hand, which were not used, and some loss to the public would have ensued from bringing the order into compulsory operation at once; we have therefore so framed it, as to allow of the old books and forms being used until the 25th of March, 1848, after which date its provisions will become imperative.

47. We will state briefly a few of the points to which our attention has been directed in framing the amended order.

48. In the first place, we have now prescribed a particular form of accounts for the persons acting as collectors, or assistant overseers, whom we consider as the paid servants of the annual overseers for the time being; but we have made the latter responsible for checking the rate receipt check-book entrusted to the collector. We have required every collector to pay over the moneys collected by him weekly, or so often as the amount in his hand, on account of any parish or parishes, shall exceed 50*l*. We have also directed him to lay a monthly settlement of his receipt and collection before the overseers, and when he is appointed by the Guardians, before the Board of Guardians.

49. With reference to the provision accounts, we have made the forms more minute than those previously in use, so as to show the quantity of provisions taken out of the store for each meal. We were aware of the objections which exist to occupying too much of the time of the master of the workhouse with the details of books; on the other hand, we had to bear in mind, the quantity of stores which passes through the hands of such an officer, and the extreme difficulty of tracing back to its source any error or falsification in the account of such minute articles. Upon the whole, we are satisfied that a dili-

gent and punctual master may keep the forms now prescribed with very little more labour than was necessary to fill up those contained in the former order, if the quantities in the latter were properly entered, and were not (as was too often the case) a mere estimate framed from the dietary. The only efficient check on an officer, like a master of a workhouse, consists in requiring the entry at the time of all minute particulars, so that subsequent falsification or alteration of the accounts shall be rendered impossible.

50. The clothing accounts, also, have been made more precise, and more easily intelligible, with a view to the taking of stock by the Guardians.

51. We have often regretted the impossibility of arriving at an exact statement of the number of persons chargeable at one time throughout England; and we adverted to this inaccuracy in our last Annual Report. The Quarterly Abstract (form B. 11), as prescribed by the former order of accounts, was necessarily more or less incorrect. This incorrectness arose from several sources.—In the first place, many persons appeared in the abstracts of more than one Union, having been chargeable during the quarter to more than one in succession; in the second place, the same person might appear twice in the same abstract—once, as classed amongst paupers receiving out-door relief, and again, as admitted into the workhouse. We have no doubt that from these sources of error, and from other causes, the number of paupers has been somewhat exaggerated in all our returns. We have endeavoured to obviate these difficulties in our present order; and, whilst we have separated the statistical portion of the abstract from that part which gives the pecuniary result of the accounts, we have required the clerk to deduct such classes of persons as appear twice in the gross number of paupers. We have also required that a statement should be given of the actual number of persons chargeable on the 1st of January and 1st of July in every year.

52. With reference to the audit of accounts we have inserted a provision in our order to the following effect:—

“ Provided always, that if the Auditor shall see fit, in any special case, with the consent of the Poor Law Commissioners, to hold an extraordinary audit, either of the whole or of any portion of the accounts of any Union or Parish, in addition to the ordinary audit, at any time between such two days, it shall be the duty of any person who would be, or who would have been accountable at the ordinary audit, to account at such special audit in like form and manner as at such ordinary audit, so far as the same shall be applicable to such special audit; and the surcharge, allowance, disallowance, or decision of the auditor on any item, or other matter, at such special audit, shall, so far as regards the provisions and regulations which may

be contained in any order of the Poor Law Commissioners, have the same effect as if the same were made or given at the ordinary audit of the accounts of such Union or parish.

The object of this direction is to enable an auditor to examine the accounts of any officer suspected of peculation, and to strike a balance against a defaulter or an officer who is about to be dismissed, at any time, with the same legal consequences as if the balance were struck at the regular half-yearly audit. Without some such provision, the Guardians must have waited for the next audit until they could obtain the authoritative judgment of the auditor on any illegal items of account. It will be necessary that these extraordinary services, when required by the Commissioners, should be paid for as something not included in the auditor's salary.

53. We have required, in Article 43, that the auditor shall, at the close of each audit of the accounts of the Unions in his district, transmit to the Poor Law Commissioners a statement of the books directed by their orders to be kept by the Union officers, showing which, if any, are not kept at all, or are imperfectly kept.

54. We have moreover taken such precaution as we have thought practicable for ensuring the validity of the bonds and the solvency of the sureties of officers giving security to the Guardians, by providing—

“That the auditor shall, at the close of the audit of the accounts of the Unions in his district next after the 25th of March in every year, transmit to the Poor Law Commissioners a statement setting forth the name of each Union officer and collector of poor rates in his district required to give a bond, and whether such bond, together with any certificate or proof that each of the sureties named therein is living, and is not bankrupt or insolvent, was produced to him at such audit; and also a statement of any defects in such securities: he is also required to report to the Board of Guardians the fact of such bonds and certificates having been produced to him, together with any defects in such securities.”

55. The order itself, and the instructional letter which accompanied it, will be found in the Appendix to this Report.*

56. In our Report of last year we explained the steps which we had taken for the appointment of district auditors, in pursuance of the statute 7 and 8 Vic., c. 101. We also stated our conviction that the operation of the audit by this class of officers was likely to be extremely beneficial; we anticipated that illegal practices would be checked, and irregularities in the accounts more strictly investigated (par. 36-40). We have not been deceived in these expectations. Every audit under the present system tends to show more clearly to the

* App. A. No. 1.

overseers that the lawfulness of payments out of the poor-rates must be considered by them before the money of the rate-payers is expended. The Union officers feel that any error or laxness in the accounts which their duty requires them to keep, will probably lead to a disallowance or surcharge against themselves, if not to more serious consequences.

57. The auditors are bound by the statute to report to the Poor Law Commissioners any disallowance or surcharge. On receiving such report, we usually cause a letter to be addressed to the Clerk to the Guardians of the Union, to ask whether the sum so disallowed or charged has been paid over to the treasurer of the Union, in accordance with the provisions of the Act of Parliament. If this is not done within a given time it becomes the auditor's duty to proceed to the recovery of the money. For the most part, the sums certified to be due by the auditor are paid without hesitation: several cases have occurred in which proceedings before justices under the statute have been instituted by the auditors; a few of these have failed, mainly on technical objections, whilst, on the other hand, the recovery from Guardians or overseers of money unlawfully expended has often been enforced.

58. In our last Report, we stated the nature of certain legal questions which had arisen respecting the appointment of district auditors, and we adverted especially to the case of the Winslow Union, in which our order for the appointment of a district auditor was resisted without success. In two other cases, legal proceedings, which involve the right of the Poor Law Commissioners to direct the appointment of a district auditor in places under a local Act, are now pending. The two places in question are Bristol and Hull. The Board of Governors of the former incorporation took part in the election of the district auditor, and thus conformed to the order in the first instance: in the latter case, the Board of Guardians refused to take any steps under the order. Rules *nisi* were, in both these cases, granted by the Court of Queen's Bench in Hilary Term last, and we believe that the decision of the Court is likely to be given in the present term.

59. An important portion of our duty, in connexion with the audit, has been to receive applications in the nature of an appeal under section 33 of 7 and 8 Vict., c. 101. We have considered that, as the object of the provision was remedial, the Auditor might be called upon to state his reasons even after the conclusion of the audit, and we have accordingly received applications from parties who had neglected, at the time of the audit, to require that the reasons for the allowance or disallowance of any item should be stated in the book by the Auditor. Several such appeals have been made to us in

a formal shape. In many of them, the party complaining has been satisfied with the expression of our opinion, without wishing us to issue a formal order. In ten cases, however, such orders have been issued, of which seven went to establish the lawfulness of the reasons assigned by the Auditor, and three decided against those reasons. None of these orders have yet been removed into the Court of Queen's Bench; a course which it is competent for any party to take who is dissatisfied with our decision.

60. We are advised that, in these appeals, we are only competent to consider the lawfulness or unlawfulness of the reasons assigned by the Auditor, and that we cannot go into equitable considerations, or make allowance for the good intentions of the officers against whom any surcharge or disallowance may be recorded. We have had, in some cases, reason to regret the hardship which is thus necessarily brought on individuals by the introduction of a system of greater strictness; but we are satisfied if a discretion had been left to the Commissioners, the result would have been great uncertainty on the part of the Auditors and the officers themselves; each individual case would have presented some exceptional features in the eye of the person or body expending the money, and each person or body would have calculated on the probability of the equity being strong enough in the particular instance to secure a favourable decision from the Poor Law Commissioners. As it is, these cases of hardship will gradually cease. The Auditors, each acting over a large surface of country, will make known the principles on which their audit will be conducted; and the chance of success on appeal to the Commissioners will be a matter capable of being ascertained with more certainty, in proportion as more decisions are given with reference to similar cases.

61. In the present spring, a deputation of the District Auditors have made a representation to us of the inadequacy of their present salaries. These gentlemen stated that, independently of the great expense of their travelling and living at inns (all of which is included in their salary), the correspondence arising out of the audits occupied much of the time which remained after they returned home from the actual business of the audit; the duty, too, of personally conducting proceedings for recovering, before justices, balances, &c., which are not discharged, supplementary as it is to the audit, breaks in materially on the time which they might be supposed capable of devoting to some other occupation. They further urged, that, as their salary will now be paid, the income-tax will be deducted from the whole, although a large portion of such salary is in reality the repayment for expenses actually out of pocket. We are of opinion that these representations are

entitled to consideration. At the same time, we think that any increase might fairly be accompanied with the condition that, in the event of further service being required of them, they should hold themselves in readiness to audit the accounts of the surveyors of the highways, and perhaps of some other local officers, without additional remuneration. In fact, such duties might be performed without casting on the Auditors, or on the public, any additional travelling expenses; one half-yearly visit to the spot would suffice for the audit of the parish and Union accounts, as well as for those of the highways. In our Report of last year, we spoke of the district auditors as persons whose services might be easily made available in this manner.

62. In the last Session of Parliament, the House of Commons voted a grant of 61,500*l.* for the payment of a moiety of the salaries of medical officers, exclusive of extra fees payable under the Commissioners' order, and the whole of the salaries of workhouse schoolmasters and schoolmistresses, and district Auditors. This grant was for the salaries of the half-year ended the 31st of March last.

63. By a circular letter,* dated the 7th of November last, the Commissioners explained to the Board of Guardians the nature of the arrangements which Her Majesty's Government had sanctioned for the distribution of the grant. Under these arrangements, the sum payable to each Union in respect of the salaries of the medical officers, and the schoolmasters and schoolmistresses, will be paid over once in each year by the Paymaster of the Civil Service to the treasurer of the Union. The treasurer will place the amount, so paid over to him, to the credit of the establishment account of the Union. On this account, the Board of Guardians will draw cheques for the salaries in question, in the same manner as those for the other paid officers of the Union.

64. For the half-year ended the 31st of March last, the salaries, as existing on the 1st of October last, have been taken as the standard of the payments to the Union treasurers. In order to enable the Commissioners to ascertain the amount actually paid by the Board of Guardians, in each case, to each of the officers entitled to the grant, the Commissioners require the clerk of the Board to furnish them at the close of each quarter, with a statement, in duplicate, authenticated by the signature of the Chairman, setting forth, in the case of the medical officers, the name of the officer, the name of his district, the date of his appointment, the amount per annum of his salary exclusive of fees, and the amount of his salary for the preceding quarter; and in regard to the schoolmaster and

* App. A. No. 4.

schoolmistress, their names, the date of their appointments, the amount per annum of their salaries, and the sums payable to them in respect of the preceding quarter. Copies of these quarterly statements will be sent to the Auditors to be compared with the vouchers for the salaries actually paid to the officers; and from the statements thus examined by the Auditors, the Commissioners will be able to prepare annually an estimate for the use of Her Majesty's Treasury, and to guard against the application of an undue proportion of the grant in any case.

65. According to the principle sanctioned by Her Majesty's Government, it is necessary, in order that any parish or Union should participate in the grant for the officers' salaries, that the salaries should have been previously approved by the Commissioners; and the Commissioners, therefore, on the 7th of November last, addressed a circular letter* to all parishes and other places governed under local Acts of Parliament, whose officers' salaries are not, as is the case in Unions, submitted for the approval of the Commissioners, informing the local authorities that if they desired to receive a share of the grant for their officers, the salaries of those officers must, in the first instance, be reported to the Commissioners for their approbation.

66. While the medical officers, schoolmasters, and school-mistresses are to be paid by the Paymaster of the Civil Service, through the Union treasurers, it has been deemed the most convenient course to pay the salaries of the district auditors through the Commissioners. The limited number (50) of the auditors, and the fact that their salaries are made up of small fixed payments in respect of several hundreds of Unions, rendered the former plan almost impracticable; moreover, it would not have provided that satisfactory accounting which the latter course will secure.

67. The salaries of the auditors were fixed in every case by an order under the seal of the Commissioners, and the several unions were directed by the order to pay their respective contributions towards the salary; and the Commissioners have, therefore, by a general order† dated the 10th of February last, suspended so much of all such orders as related to the payment of the salaries of auditors. They have also, by a circular letter dated the 18th of February last, required the auditors to furnish them with a statement in regard to the audit of the accounts of the Unions in their respective districts, for the half-year ended the 29th of September last, showing the names of the Unions in the district, the date when the audit was completed; if the audit of the accounts of any Union had not been completed, the cause thereof: if any Union had paid the salary in respect of the audit, the amount so paid, and the name of a banker in London to whom the salary might be paid

* App. A. No. 4.

† App. A. No. 2.

by the Commissioners. A return of these particulars enabled the Commissioners to pay the salaries which accrued to the auditors in respect of the last-mentioned audit; and a similar return will be called for half-yearly.

68. By a letter* dated the 7th of November last, we called the attention of our Assistant-Commissioners to the grant made for the repayment of the salaries of the Poor Law medical officers, and the schoolmasters and schoolmistresses of workhouses. In the same letter we stated further that it was the intention of Her Majesty's Government, in proposing these votes, to contribute to an improvement in the character of the workhouse schools, and in the supply of medical relief to the poor; and we instructed the Assistant-Commissioners to report with respect to those Unions, in their respective districts, in which the schools are least effective, and the medical relief least satisfactory, in order that the Commissioners might take steps for improving both these branches of the Union management. By a later letter* dated the 17th of December, we communicated to our Assistant-Commissioners, the intention of Her Majesty's Government, to appoint separate inspectors of the workhouse schools, under the control of the Committee of Council for Education, as well as your wish that no expectation should be held out that the salaries of the workhouse schoolmasters and mistresses would be repaid after the current half-year, without some enquiry into their efficiency. We have lately received several reports from our Assistant-Commissioners, containing detailed accounts of the state of the arrangements for the medical relief and workhouse instruction in the different Unions, and we are gradually taking measures for removing the defects pointed out. With respect, however, to the teachers in the workhouse schools, we abstain from establishing any general principle, or interfering on a large scale, until the inspection of the officers appointed by the Committee of Council shall have been completed.

69. Upon the subject of medical relief, we have nothing material to add to the explanations in our Annual Reports since 1842. The expenditure under this head has been nearly stationary in the two last parochial years, as appears from the following Table :—

TOTAL EXPENDITURE for MEDICAL RELIEF.

Years ending Lady-day.	Amount of Medical Relief.	Years ending Lady-day	Amount of Medical Relief.
	£.		£.
1833	136,775	1843	160,726
1839	148,652	1844	166,257
1840	151,781	1845	174,330
1841	154,054	1846	175,269
1842	152,006		

* App. A. No. 4.

70. With respect to vaccination during the past year, we have to report that, as in previous years, we called for returns of the numbers vaccinated by the public vaccinators from the clerks of the several Boards of Guardians, and in the Appendix to this Report,* we have inserted a summary of the returns received from 539 Unions and parishes. The following table shows the numbers vaccinated during the two past years in 580 and 539 Unions respectively, and the ratio of persons vaccinated to the number of births in each year.

Years.	Number of Unions, &c.	Number of Persons Vaccinated.	Number of Persons successfully Vaccinated.	Number of Registered Births.	Ratio of Persons Vaccinated to the Number of Births.	Ratio of Persons successfully Vaccinated to the Number of Births.
1845	580	362,087	347,765	486,632	100 in 134	100 in 140
1846	539	271,219	258,165	483,480	100 in 178	100 in 187

It will be observed that the number vaccinated by the public vaccinators during last year is less in proportion to the births than in the previous year; but we have no reason to suppose that the diminution has been caused by any want of zeal on the part of the vaccinators.

71. The Boards of Guardians, generally, are alive to the importance of carrying out the provisions of the Vaccination Extension Act to the fullest extent. A few Boards, however, still manifest great indifference on the subject; we more particularly refer to the Board of Guardians of the Todmorden Union, and of the parish of St. George the Martyr, Southwark. On a former occasion,† we felt it our duty to report that the Guardians of the Todmorden Union had not carried the provisions of the Vaccination Act into effect, and we regret that, up to the present time (so far as we are aware), no steps whatever have been taken by them in the matter. The Guardians of the parish of St. George the Martyr, Southwark, in July, 1844, passed a resolution that all cases for vaccination, in connexion with the parish, be performed at the workhouse, in Mint-street, on and after the 29th September then next ensuing, and that the vaccinators in their respective districts appoint the particular day and hours of attendance for such purpose. On being made acquainted with that resolution, we addressed a letter to the Board of Guardians objecting to the arrangement, and we stated that it would put an end to the general vaccination of the residents of the parish, many of whom not being actually paupers, would feel unwilling to take their children to the workhouse, under the impression that by so doing they were placing themselves in the position of paupers.

* App. B. No. 9.

† Eleventh Ann. Rep. p. 27, ed 8vo.

That we were correct in apprehending the almost entire cessation of vaccination by the public vaccinators of the parish from the altered arrangement is proved by the returns of the number of persons vaccinated, since received from the parish. In the year ended 29th September, 1844, at which date vaccination was first restricted to the workhouse, the number of persons vaccinated was 1079, and in 1845 the number fell to 42, and in 1846 it was only 44. We have endeavoured to prevail upon the Guardians to alter their resolution of July, 1844, but we regret to state without effect; we are, however, still in communication with them on the subject, and hope to induce them to revert to the original arrangement, under which the public vaccinators were permitted to vaccinate at their own residences.

72. The fees paid to the public vaccinators during the year ended 25th March, 1846, amounted to 27,486*l.*, being an increase of 1,581*l.*, upon the amount paid to them in the previous year.

73. During the last year some proceedings have taken place with respect to the building of a workhouse in the parish of Kensington, which are sufficiently important to require an explanation in this Report.

74. The parish of Kensington is under a separate Board of Guardians, and its workhouse stands on land belonging to the Trustees of the Camden Charity, but held under them by the Guardians at a rent of 315*l.* a year. This workhouse was found insufficient in size and accommodation; and it became necessary for the Guardians to decide whether they would alter and enlarge the existing workhouse, or purchase a freehold site, and build a new workhouse upon it. The Guardians with our concurrence and approbation, preferred the latter course; and having received from them the written consent, required by the Act of Parliament, we issued an order, dated the 21st of March 1846, authorizing them to purchase a site for a sum not exceeding 4000*l.*, and to build upon it a workhouse, of a size sufficient to hold 400 persons, at a cost not exceeding 9000*l.*

75. A short time afterwards, Mr. Stephen Bird, a parishioner of Kensington, applied to the Court of Queen's Bench for a writ of certiorari to bring up this order, on the ground that the consent of a majority of the owners and rate-payers had not been obtained to the measure. The Court held this objection to be invalid, and discharged the rule with costs against the party making the application (Trinity Term, 11 June, 1846).*

76. Subsequently, on the 21st of July, we received a deputation from the parish of Kensington, who laid before us in writing several objections to the plan of a new workhouse pro-

* See 16 Law Journal, Rep. 92.

posed by the Guardians. The chief of these objections were its unnecessary expense, the insalubrity and inconvenience of the site, and the insufficiency of the drainage. These objections were transmitted by us to the Board of Guardians, and the Board of Guardians afterwards sent us an answer (dated the 12th of August), in which the objections to their plan were considered in detail, and which was accompanied by the reports of surveyors and medical men. This answer (a copy of which we communicated to the complaining parties), was considered by us as satisfactory, and we accordingly declined to rescind our order. Other objections to the proceedings of the Guardians were afterwards raised (particularly with reference to an alleged difficulty as to a right of way to the site for the new workhouse); but they were not considered by us to be such as to render it advisable that we should overrule the discretion of the Guardians, or to induce us to alter our opinion of the matter.

77. In consequence of the plan selected by the Guardians requiring a larger outlay than was estimated by their architect, it became necessary for the Commissioners to authorize them to expend a larger sum upon the building of the workhouse, and we therefore, on their application, issued, on the 1st of April last, an order enlarging the previous limit of expenditure by 4000*l*.

78. We are informed that the recent annual election of Guardians in the parish of Kensington has been favourable to the building of a new workhouse, and that the course pursued by the late Board of Guardians appears to have been in accordance with the general opinion of the ratepayers.

79. In consequence of the verdicts of Coroners' juries, we instituted in last winter inquiries into the management of outdoor relief in the parishes of St. Marylebone and St. Pancras, and subsequent proceedings have taken place; on the whole of which we have made to you a separate Report, dated the 9th of April last, and presented to both Houses of Parliament. We had previously made an investigation by means of our Assistant-Commissioner, Mr. Hall, into the management of the workhouse of St. Pancras; and in consequence of the irregularities in the discipline and punishment of pauper inmates which that Report disclosed, we issued our workhouse regulations to that parish, in an order dated the 9th of December, 1846.

80. The principal legislative measure of last Session affecting the Poor Law is the Act relating to the Removal of the Poor, 9 and 10 Vict., c. 66, which received the Royal assent on the 26th of August last. The object of this Act was, without altering the grounds of acquiring a settlement, to diminish the frequency of removals, by rendering the poor

irremovable from a parish under certain defined circumstances. The principal classes of poor thus rendered irremovable, may be described in general terms as follows :—

1. Persons who have been resident in a parish for five years.
2. Widows for twelve calendar months after the death of the husband.
3. Persons receiving relief on account of temporary sickness or accident.

81. We addressed a circular letter to the Boards of Guardians, dated the 17th of September, giving an outline of the provisions of the Act, and calling the attention of the Guardians to some of its consequences. Soon afterwards, however, we found that doubts were entertained in many quarters with respect to the construction of parts of the Act, and we accordingly submitted to the Attorney and Solicitor-General six questions arising out of it. Having received their opinion, we communicated the substance of it to the Boards of Guardians, by a letter dated the 20th of October. The most important of the questions submitted to the Crown lawyers related to the construction of the proviso annexed to the first clause of the Act. By this proviso, it was declared (amongst other things), that the time during which a person is in the receipt of relief shall not reckon as a portion of the five years rendering him irremovable: it was certain that this provision applied to a residence *subsequent* to the passing of the Act, but there was a doubt whether it applied to a residence *anterior* to the passing of the Act. The Attorney and Solicitor-General were of opinion that the proviso did *not* apply to a residence anterior to the passing of the Act. We believe that the Bill, as originally framed and introduced into Parliament, would have had a different effect, and would have extended this exception to a residence which had occurred *before* the passing of the Act. But the Bill was altered in its passage through Parliament into the form in which it now stands; and the distinction which the Act, as it passed, draws between the two periods of residence may unquestionably be defended on this ground, that whereas the residence which had already taken place could not have been influenced by any motive originating in the Act itself, parishes might, *after* the passing of the Act, give non-resident relief for the purpose of rendering their own settled paupers irremovable from other parishes.

82. As soon as the Act began to be put in force, we found that a disposition existed to make a distinction between the relief of the settled poor of a Union and the non-settled poor, resident in it, who had become irremovable under its operation. In many cases, these non-settled poor were aged persons, who

had been receiving relief from other Unions, and who, in consequence of the construction put upon the Act by the Attorney and Solicitor-General, had become irremovable from the parishes where they had resided five years. The relief of this class of poor having been stopped by the Unions in which they were settled, the Unions in which they were resident showed in many cases a disposition either to refuse them relief altogether, or to give them insufficient relief, or merely to offer them relief in the workhouse. In order to counteract this disposition, we issued a circular letter to the Boards of Guardians,* dated the 4th of December, in which we pointed out the impropriety of making a distinction between the relief of the settled and the non-settled but irremovable poor. Afterwards we addressed a similar letter* to the Boards of Guardians, inquiring whether they made any such distinction (dated the 18th of January); and out of 500 Unions from which we received answers to this inquiry, only nine stated that they made such distinction. We likewise addressed a letter* to our Assistant-Commissioners, dated the 17th of February, requesting them, if they had observed such a distinction in any Unions, or any cases of hardship arising under the Removal Act, to report them to us. The answers which have been made to us show that, in general, no such perversion of the Act has come to the knowledge of the Assistant-Commissioners. We have received a few complaints with regard to single cases of hardship under the Act, arising from the stoppage of relief, at the moment of the change of chargeability. We have heard likewise of some cases in which the change of law has led to the discharge of labourers who had been employed, not because their services were wanted, but in order to keep them off the poor-rates.

83. These, however, and other similar inconveniences, were the temporary consequences of the adjustment necessary in order to carry the Act into effect; and could scarcely fail to arise under any alteration creating an extensive transfer of pauper chargeability from one to another set of parishes. The difficulty of the adjustment was likewise aggravated by the doubts which existed as to the interpretation of the Act. Now that the adjustment has been effected, and that the construction of the Act recommended by the Crown lawyers has been almost universally adopted, the practice of the Boards of Guardians is, as we believe, tolerably uniform. In accordance with our recommendations, they relieve the settled and non-settled, but irremovable, poor in the same manner, and they continue the relief to their non-resident poor who have not become irremovable.

84. Many persons who were liable to removal before the

* App. A. No. 5.

passing of this Act, and who were deterred from applying for relief by the fear of removal, have since last autumn become applicants for relief, and in numerous cases have been relieved. This description particularly applies to the Irish, who had been resident for some years in the metropolis and other large towns. With these exceptions, the principal effect of the Act has been to transfer the cost of the relief of the poor from the parishes of their settlement to the parishes of their residence, and not to create any new burden.

85. The Act 9 and 10 Vict., c. 84, which contained some amendments of the statute of the previous year relating to County Lunatic Asylums, removed one of the difficulties which existed in regard to the removal of pauper lunatics, in cases where the lunatic was not such as to require confinement in an asylum, or one likely to be cured by the medical treatment therein. Under the previous statute it was considered by the Justices that they had no discretion, but were bound to issue an order in every case which was brought before them. The 1st section of the new statute declares that it shall not be incumbent upon the Justices, and the other parties who are competent to act in this matter, in all cases to issue the order; and it requires such Justices and parties to satisfy themselves as to the propriety of confining the lunatic in an asylum before they sign the order, except, indeed, a medical certificate be obtained from the medical officer of the Union, in which case this discretion is removed.

86. The Sanitary Act (9 and 10 Vict. c. 96) for the removal of nuisances, conferred certain powers upon Boards of Guardians, to enable them to procure the removal of such private nuisances as are of a nature calculated to injure health. We thought it advisable to issue a circular letter* to all Boards of Guardians to point out the nature of its provisions, and the powers and authorities which the statute conferred upon them; and we urged upon the Guardians the exercise of these powers. A difficulty was suggested as to the proper construction of the statute, with reference to the places in which the Boards of Guardians could act; and we were consulted, on several occasions, as to the extent of its operation in rural districts. We expressed our opinion that the Act had a general operation in all parts of England and Wales: and we are glad to learn, from a communication lately made to us by your direction, that the law officers of the Crown have given the same opinion. We believe that many Boards of Guardians have acted upon the statute with beneficial result.

* App. A, No. 6.

87. We deem it right to notice an Act, passed during the last session to incorporate a society, under the name of *The British Guarantee Society*, for the purpose of providing security for persons in offices of trust. In that Act an express provision is contained to enable the Boards of Guardians to take the security of this Society in lieu of the security required to be given by the officers of such Guardians; but in such form, and subject to such rules and regulations, as the Poor Law Commissioners shall require, approve, or direct. We have under our consideration at the present time, the proper form of policy to be issued by the society in reference to the officers of unions and parishes.

88. We have to state, with reference to the emigration of poor persons, that very little took place last year under our orders. Indeed, the amount of parochial emigration was much less than in any previous year, and scarcely to an extent worthy of notice. Mr. Buchanan reports (in Parliamentary Paper, Session 1847) that the number of such emigrants who went out under our superintendence, and landed in Canada, was 79; a few proceeded to Australia, under the regulations of the Colonial Land and Emigration Commissioners.

89. Our attention having been called to the Instructions to the Assistant-Commissioners which had been prepared and issued in the year 1841, when the number of the Assistant Commissioners was greater than at present (see the Seventh Annual Report, p. 55), we revised them with reference to the existing state of things, and re-issued the revised Instructions at the beginning of this year. A copy of these Instructions is inserted in the Appendix.*

90. By the sudden death of Colonel Wade, in November last, we were deprived of his valuable services in the inspection of the Welsh district; and we have appointed in his place Mr. Aneurin Owen, a gentleman who was recommended for employment in that part of the country by his previous official experience in Wales under the Tithe Commission, as well as by his knowledge of the Welsh language.

PROCEEDINGS IN IRELAND.

91. We now proceed to report the progress made since the date of our last Report in the administration of the laws for the relief of the poor in Ireland.

92. The amount of expenditure, for the year ended 1st January last, was 435,001*l.*, and the number of poor persons relieved in the workhouses during the same period was 243,933.

* App. A. No. 7.

93. The following is a series of the returns of expenditure and numbers of persons relieved in the workhouses, from the first commencement of the proceedings under the Relief Act to the present time.

The Year ended December 31.	No. of Unions in operation.	Expenditure during the Year.	Number of Persons relieved during the Year.
		£.	
1840	4	37,057	10,910
1841	37	110,278	31,108
1842	92	281,233	87,604
1843	106	244,374	87,898
1844	113	271,334	105,358
1845	123	316,025	114,205
1846	129	435,001	243,933

94. Since our last Report, the Guardians of the Tuam, Castlereagh, Cahirciveen, and Clifden Unions have opened their respective workhouses for the relief of the poor, and a rate has now been made in the Clifden Union. All the workhouses in Ireland, therefore, are now opened for the relief of the poor, and there is no union in which a rate has not been made. We give, in the Appendix,* a Table showing the dates when each union was formed; the date when the workhouse was declared ready for the reception of inmates; the date when the first rate was made; and the date when the Guardians first commenced the administration of relief.

95. The figures given in paragraph (93) are taken from the Annual Returns made to parliament under 1 and 2 Vict. c. 56. s. 123. Proceeding under the terms of secs. 43 and 44 of the same Act, we have, as each Union came into operation, provided by our General Order of Accounts a half-yearly statement of the expenditure and the number of persons relieved during the half-years ended 25th March and 29th September, respectively, those accounts being subject to a half-yearly audit by the District Auditor. All the Unions being now in operation, and their accounts subject to audit at the periods above mentioned, there seems to be no longer any sufficient reason for continuing the annual yearly return which, under the 123rd section of the Act, is required to be made up to 1st January in each year, a period quite different from that which closes the audited, and therefore most authentic, accounts of the Union expenditure and number of persons relieved. As the period for which the annual Return is required by section 123 does not correspond to the period to which the regular accounts are made up, a further labour is imposed on the clerks of unions in making up these returns, and when made up they are not so authentic and so much to be relied upon as the audited accounts.

96. We have, therefore, to recommend that the law be so

* App. B. No. 13.

far altered as to dispense with the annual Return of expenditure and numbers relieved for each year ended on the 1st January, and to require in lieu thereof the same return for each year ended the 29th September.

97. We remarked in our last Report that the numbers relieved weekly in the workhouses had increased progressively every week of the year to the date of that Report, that is during the months of January, February, March, and April, 1846, on the 4th of which last month it was 50,861. From this time the number of inmates underwent some fluctuation and finally a further increase until the 13th June following the date of that report, the return for the week ended on that day showing the highest point to which the number of persons relieved in the workhouses had ever attained, that is to say, 51,302 persons. From that date, the number of inmates gradually decreased until the 29th August, the return for the week ended on that day showing 43,655 inmates. The entire series of these returns will be found in the Appendix.*

98. In the early part of the month of August it became known that the potato crop in Ireland had suddenly, and to a very wide extent, been injured by a blight, of which the effects became visible during the last two or three days of July and the first six or seven days of August in almost every part of the country.

99. On the 13th August we caused a circular letter to be addressed to the Board of Guardians of every union, with a series of questions regarding the state of the potato crop, applicable to each electoral division in the Union. Early in September we had received replies from nearly every Union relating to each electoral division; thus showing the state of things, already visible or apprehended, in more than 2000 different localities in Ireland. An abstract of these replies is given in the Appendix.†

100. The fearful prospect held out by these returns, was such as led us to consider with great anxiety in what manner the laws in force for the relief of the poor in Ireland, could be made to operate as beneficially and effectually as possible. The power of affording relief from the poor-rates being limited by law to accommodation in workhouses, it was manifest that in a wide-spread and overwhelming state of distress, like that anticipated, such a power could be relied on only to a small extent for relieving the destitution of the people; and that the comprehensive remedial measures adopted by Her Majesty's Government, in the establishment of a general system of public Works, and the organization of Relief Committees, were to be looked to as the principal means of contending with the calamity.

* App. B. No. 20.

† App. A. No. 9.

101. It seemed our duty, nevertheless, to make the utmost use of the powers of relief provided by the law, and we accordingly addressed each Board of Guardians in Ireland on the subject of the returns of the state of the potato crop above adverted to, drawing the attention of the Guardians to the probability of a great increase of distress among the labouring population, and requesting them to be prepared to make the utmost use of the means of relief which the law placed at their command, by at once looking to the state of their contracts for provisions and other supplies, and to their stocks of bedding and clothing; and calling upon them to base their financial and other estimates on the assumption, that the whole accommodation in the Workhouse would be required for a considerable time, commencing with the close of the Autumn.

102. This circular, which will be found in the Appendix,* issued on the 10th of September, and the suggestions contained in it were in some cases promptly acted upon by Boards of Guardians, which had not already been induced, by the manifestations around them, to take active steps to meet the impending calamity. The total amount of the rates made in the months of September, October, November, and December, was 232,251*l.*, and considerable activity in the collection of these rates has generally prevailed, as well as in providing supplies to meet the increased number of inmates.

103. The number of workhouse inmates, which, as we have already stated, underwent a gradual decrease from the 13th of June, reached its minimum on the 29th August, the return for the week ending on that day, being 43,655.

From that point of time the number gradually increased, and on the 17th October we reported four workhouses as already full to His Excellency the Lord Lieutenant. A list of the workhouses, since reported to His Excellency, from time to time, as full, is given in the Appendix,† together with the dates of the several communications.

104. The series of summaries of weekly returns of inmates, given in the Appendix, show the gradual progress of the pressure throughout Ireland; and it will be found that a continual increase took place until the week ended on the 27th February, 1847, when the number reached its maximum, namely 116,321, and that since that date the number has gradually declined. We cannot, however, point to this decrease as evidencing any abatement of the distress, and of the necessity for providing extraordinary measures for relief.

The decrease is probably attributable altogether to other causes, to which we shall have to advert in another part of this Report.

105. In the months of October and November, the pressure upon some of the Workhouses was already so great that the

* App. A. No. 10.

† App. B. No. 15.

Guardians of the Cork Union, and several other Unions in the county of Cork, were induced to attempt a system of out-door relief, by giving food daily on the workhouse premises to persons not admitted as inmates; and this example was followed at Kilkenny, and a few other unions in the county of Tipperary and elsewhere.

106. We felt bound to oppose the introduction of the new system; and in adopting this course we were influenced by the following considerations;—1st. It appeared to us certain that the system was contrary to the intention of the Legislature in passing the Irish Poor Relief Act, and we were desirous of reserving for the Legislature alone the question of whether it was or was not desirable to alter the existing law. 2ndly. We entertained no doubt that the Unions in Ireland (with a few exceptions) were not in such a financial condition as would enable them to defray from their own resources the expenses which the new system would involve. 3rdly. If the system were to be introduced at all, we knew that it would lead to great abuse and confusion, unless accompanied by checks and precautions, which the existing state of the law did not enable us to adopt. We therefore deemed it our duty to point out to the Guardians the inevitable evils of endeavouring to give relief in a manner not contemplated by the Legislature, and we urgently requested the Guardians, in every instance in which the practice was adopted, to discontinue it. The Guardians of such unions, partly moved by these remonstrances, and still more by the abuses and tendency to confusion (involving danger even to the public peace), which a short trial of such a system showed to be practicably inseparable from it, one by one abandoned it, and reverted to the legal course of administering relief only in the workhouse. In the case of the Cashel Union only have we issued an order directly prohibiting the continuance of the new system.

107. The statistics referred to in some of the preceding paragraphs present no adequate notion of the disastrous state of certain individual Unions in Ireland, and the harrowing details which fill the Minutes of the Boards of Guardians, and our other correspondence from such Unions, in cases where the means at the disposal of the Guardians have been found utterly inadequate to meet the pressure of applications from persons in the last extremities of destitution. We cannot, without entering too much into details, particularise each Union in which these events have taken place; neither, at the same time, is it right to omit all record of such suffering as the people have undergone on the one hand, and of the difficulties and embarrassments which the Guardians have had to encounter on the other.

108. There are few situations more painful and afflicting than that of a Board of Guardians, established to administer

relief, yet finding themselves in the midst of an appalling state of distress, without funds to relieve the sufferers effectively, or to alleviate in any material degree the universal distress. Possessed of a workhouse, capable of holding only a few hundred inmates at one time, the Guardians are looked to with hope by thousands of famishing persons, and are called on to exercise, for a time, the mournful task of selection from the distressed objects who present themselves for admission as their last refuge from death. It is not now a question whether the parties applying are fit objects for relief. The Guardians have now to determine which of the applicants can be rejected with the least risk of their perishing through immediate want. In a short time the several departments of the workhouse are filled, and then arises a still more painful dilemma than any which has preceded that occurrence. Are persons presenting themselves in the last extremities of want—persons on the point of death through starvation—to be denied admittance to such an institution? Or, on the other hand, ought the lives of some of those already admitted to be sacrificed by over-crowding the workhouse with new inmates, and thereby creating a large mortality by pestilence?

109. That which we believe to be the right course, under such trying circumstances, is the course least in accordance with the feelings of the parties locally conducting the administration of relief;—eye-witnesses of the distress endured, they find it difficult, almost impossible, to resist the immediate impulse of the desire to relieve the individual cases brought before them; thus applicant after applicant is admitted to the workhouse by the Guardians, long after the limit of sanitary safety has been reached.

In the operation of such benevolent but dangerous impulses, it is forgotten that the very object sought, that of making the limited means of relief available to the utmost extent, is most surely sacrificed by this course of proceeding; that effectual relief, even to the extent of the existing accommodation, cannot be given, if contagious disease takes possession of the workhouse; that the relief purported to be afforded in an establishment, when once so infected, is not relief, but a delusion fatal to the recipients; and that the Guardians, in attempting to go beyond due sanitary limits, turn what was designed and adapted for good purposes, into active evil, and deprive themselves of the power of using effectually those means of relief which have actually been placed at their command.

110. We have not failed to urge these views upon the Guardians of Unions in which we have seen this incautious disposition manifested, and we have invariably on such occasions called into action the proper functions of the medical officers of the workhouses, and placed upon them the direct responsibility

of advising and warning the Guardians of those limits beyond which their admissions could not be extended without danger to the establishment.

111. We regret to say that in many of the workhouses, more especially some in Connaught and some in the south of Ireland, such has been the frightful state of distress, that all precautions of this nature have been borne down, and the workhouses crowded to an extent far beyond their calculated capacity; and the consequences have been in some cases most disastrous. In all these cases the seeds of contagious disease have been introduced by persons suffering under dysentery or fever when first admitted; and the diseases so introduced have spread to inmates previously healthy, and also to the officers of the workhouse. Not only has the overcrowding of the workhouses been favourable to the spread of contagion, but the amount of hospital room provided has been totally inadequate to a due separation of the diseased from the healthy. The workhouse hospitals were, it will be remembered, provided to meet the casual sickness arising in a number of inmates generally presumed to be healthy, and in ordinary circumstances they have been usually found proportioned to those requirements; but in the present state of things nearly every person admitted is a patient; separation of the sick, by reason of their number, becomes impossible; disease spreads, and the whole workhouse is changed, by rapid transition, into one large hospital, without those preparations and means of arrangement which are essential to the conduct of such an establishment.

112. In a few cases, this state of things has been aggravated to a most serious extent by the illness, retirement, or death of all the principal officers of the workhouse. The usual difficulty of replacing a master or matron, or a medical officer suddenly removed from their duties at a time when every energy is required to preserve the workhouse from confusion and disaster, is now greatly increased by the dangerous nature of the service. The mortality among those officers who have been attacked by disease has been more severe in proportion than among the inmates so attacked. In the whole, 54 officers, including 7 clerks, 9 masters, 7 medical officers, and 6 chaplains have died, out of a number of less than 150 who have been attacked by disease taken in the discharge of their duties in the workhouses from the 1st January, 1847, to the present time.

113. The following series of the summaries of the weekly returns of the workhouses (pp. 42-3) shows the number of inmates, the number of sick, and the number of deaths in the Irish workhouses, during each week from the 4th April, 1846 to the 10th of April in the present year.

114. The rate of mortality shown by these summaries is by no means equally diffused. Generally speaking, it is greatest in those localities in which the distress has been most severe ; many of the deaths occurring immediately after admission to the workhouse from the effects of previous exhaustion. The general rate of mortality is also much affected by the deaths in a limited number of houses in which pestilence may be said to have prevailed.

115. The gradual decrease of the number of inmates is, we fear, no indication of any abatement of the distress at the time of our writing this Report, but is owing altogether, probably, to increased precaution on the part of Boards of Guardians, and the fearful experience which many of them have had of the result of over-crowding the workhouses. In some instances, we have, though with much reluctance, issued orders under seal prohibiting the Guardians from admitting inmates beyond a certain limit ; and we do not doubt that the present general decrease of numbers is owing to the precautions which we have universally inculcated in this respect.

116. The financial state of many of the Unions has been so depressed and embarrassed as materially to diminish the extent and efficiency of the relief afforded in the workhouses under the pressure of the present calamity. In some of these, as Castlebar, Ballinrobe, and Carrick-on-Shannon, financial difficulties existed before the present season of distress, through want of due energy on the part of the Boards of Guardians in making and collecting the necessary rates to meet their current expenditure, a failure of duty which has been the constant subject of remonstrance from us in our correspondence with the Guardians of those Unions. In the present circumstances of difficulty, Unions situated like those above-mentioned, pressed with a heavy debt to contractors, in arrear with their treasurer, and without adequate funds or credit for the future, have fallen into a state of the most ruinous embarrassment approaching to bankruptcy. Even Unions which had maintained their funds in a fair state of efficiency have, at the present point of time, been reduced to similar difficulties by the failure of the exertions of the Guardians to obtain funds from the rate-payers proportionate to their out-goings in relief of the poor. In some instances we have been compelled by the extreme urgency of the case to supply the Boards of Guardians with bedding and clothing, and with the means of procuring food to satisfy the immediate wants of the inmates, the means of doing so having been furnished us by His Excellency the Lord Lieutenant through the Commissariat Department.

SUMMARY OF WEEKLY RETURNS OF PAUPERS in the Union Workhouses in Ireland, from the 4th of April, 1846, to 10th of April, 1847, both inclusive; distinguishing the several Classes, the Number of Sick and Lunatic Paupers, and the Number of Deaths during each Week; showing also the Number of Paupers in the Union Workhouses at the close of each corresponding Week in the preceding Year.

Week ended Saturday.	No. of Workhouses open.		Number of Paupers in the Workhouses at the close of the Weeks ended as set forth in the first Column.							No. of Paupers in Work-houses, at the close of the corresponding Week in the preceding Year.	Sick, and Lunatic, and Idiot Paupers, (included in preceding Classes) as set forth in first Column.			Increase on each Week as compared with corresponding Week in preceding Year.	Total Deaths during the Week.	Weekly Rate of Mortality per 1000.
			Males aged 15 and upwards.	Females aged 15 and upwards.	Boys under 15.	Girls under 15.	Children under 2.	Total No. of Inmates on the above date.	Sick.		Lunatics and Idiots.					
	In 1846-7	In 1845-6							In General Hospital.			In Fever Hospital.	Total Sick.			
1846.																
4 April	123	117	9,751	15,598	12,069	10,579	2,864	50,861	41,651	7,257	864		8,121	9,210	159	3.0
11 "	124	117	9,675	15,442	12,026	10,542	2,846	50,531	40,788	7,208	858		8,066	9,743	222	4.0
18 "	124	117	9,659	15,394	12,110	10,647	2,865	50,675	40,240	7,200	831		8,031	10,435	211	4.0
25 "	125	118	9,559	15,400	12,124	10,698	2,869	50,650	39,538	7,222	844		8,066	11,112	275	5.4
2 May	125	118	9,487	15,270	12,113	10,667	2,823	50,360	39,480	7,230	836		8,066	0,880	224	4.5
9 "	126	118	9,498	15,284	12,173	10,720	2,847	50,522	39,141	7,191	886		8,077	11,391	164	3.2
16 "	126	118	9,571	15,380	12,268	10,745	2,877	50,841	38,848	7,158	954		8,112	11,993	209	4.0
23 "	126	118	9,657	15,464	12,351	10,843	2,922	51,237	38,598	7,223	1,016		8,239	12,639	208	4.0
30 "	126	118	9,590	15,485	12,311	10,896	2,921	51,203	38,599	6,781	1,075		7,856	12,604	191	3.7
6 June	127	118	9,632	15,499	12,232	10,944	2,939	51,246	38,775	6,644	1,147		7,791	12,471	192	3.7
13 "	127	118	9,649	15,485	12,266	10,932	2,970	51,302	38,876	6,581	1,155		7,736	12,426	163	3.1
20 "	127	118	9,621	15,408	12,227	10,954	2,938	51,148	38,882	6,345	1,167		7,512	12,266	165	3.2
27 "	127	119	9,531	15,341	12,126	10,849	2,914	50,761	38,815	6,482	1,181		7,663	11,946	154	3.0
4 July	127	119	9,665	15,214	12,088	10,806	2,923	50,096	38,753	6,338	1,262		7,600	11,943	146	2.9
11 "	127	119	9,517	15,145	12,067	10,762	2,878	50,369	38,860	6,322	1,161		7,483	11,509	162	3.2
18 "	127	119	9,494	15,118	12,011	10,763	2,894	50,280	38,945	6,189	1,145		7,334	11,335	153	3.0
25 "	127	119	9,367	14,969	11,877	10,683	2,852	49,748	38,950	6,129	1,083		7,212	10,798	154	3.0
1 Aug.	128	119	9,153	14,750	11,720	10,541	2,814	48,978	38,933	5,964	1,072		7,036	10,045	160	3.3
8 "	128	119	8,697	13,981	11,159	10,070	2,624	46,531	38,617	5,914	964		6,878	7,914	130	2.8
15 "	128	119	8,403	13,275	10,708	9,654	2,407	44,447	37,914	5,902	965		6,867	6,533	137	3.0

5 Sept.	128	119	8,388	13,208	10,701	9,613	2,381	44,291	34,792	5,720	874	6,594	1,380	9,499	122	2.7
12 "	128	119	18,627	13,548	11,003	9,877	2,492	45,547	33,197	5,691	817	6,508	1,377	11,350	134	2.9
19 "	128	119	8,873	13,977	11,362	10,305	2,603	47,020	33,998	5,791	815	6,606	1,379	13,022	145	3.
26 "	128	119	9,263	14,551	11,878	10,711	2,765	49,168	33,835	5,911	849	6,760	1,384	13,333	134	2.7
3 Oct.	128	120	9,574	15,255	12,548	11,226	2,930	51,543	33,988	6,037	886	6,943	1,398	17,605	163	3.2
10 "	128	120	10,070	16,314	13,544	12,137	3,208	55,293	34,090	6,248	910	7,158	1,389	21,203	183	3.3
17 "	129	120	10,668	17,480	14,677	13,216	3,555	59,596	34,322	6,591	934	7,525	1,420	25,274	205	3.4
24 "	129	121	11,264	18,815	15,886	14,278	3,936	64,179	34,400	6,832	969	7,801	1,437	29,779	241	3.7
31 "	129	121	11,718	20,077	17,202	15,540	4,302	68,839	34,564	7,264	1,038	8,302	1,456	34,275	277	4.
7 Nov.	129	122	12,440	21,632	18,565	16,863	4,675	74,175	35,009	7,380	1,279	8,659	1,503	39,166	312	4.2
14 "	129	122	12,663	22,510	19,179	17,523	4,800	76,675	35,711	8,024	1,351	9,375	1,474	40,964	364	4.7
21 "	129	122	13,091	23,725	20,268	18,520	5,038	80,642	36,802	8,572	1,438	10,010	1,508	43,840	454	5.6
28 "	129	122	13,501	24,856	21,161	19,417	5,190	84,125	37,954	9,654	1,530	11,184	1,529	46,171	499	5.9
5 Dec.	129	123	14,081	26,344	22,253	20,473	5,452	88,603	39,110	10,505	1,823	12,328	1,538	49,493	662	7.4
12 "	129	123	14,384	27,431	23,114	21,408	5,616	91,953	40,249	10,942	1,796	12,738	1,556	51,704	791	8.6
19 "	129	123	15,065	28,657	24,103	22,427	5,908	96,061	41,104	11,604	2,063	13,667	1,576	54,957	989	10.3
26 "	129	123	15,007	29,745	24,198	22,598	5,700	96,248	41,214	12,273	2,198	14,471	1,592	54,034	1,054	11.
1847.																
2 Jan.	129	123	15,307	29,654	24,835	23,180	5,786	98,762	42,645	12,841	2,560	15,401	1,678	56,117	1,206	12.2
9 "	129	123	15,616	30,930	25,504	23,904	5,935	101,889	43,764	13,468	2,922	16,390	1,645	58,125	1,257	12.3
16 "	129	123	16,099	32,387	26,393	24,900	6,115	105,984	44,990	14,195	3,365	17,560	1,696	60,994	1,279	12.
23 "	129	123	16,375	33,238	26,993	25,719	6,158	108,483	46,662	14,671	3,942	18,613	1,696	61,821	1,405	13.
30 "	129	123	16,603	34,426	27,706	26,607	6,279	111,621	47,256	15,112	4,358	19,470	1,635	64,365	1,493	13.3
6 Feb.	129	123	16,668	35,054	28,119	26,977	6,148	112,966	47,969	16,339	4,902	21,241	1,673	64,997	1,915	17.
13 "	129	123	16,949	35,643	28,413	27,285	6,108	114,398	48,436	15,979	5,541	21,520	1,655	65,962	2,178	19.
20 "	129	123	17,186	36,084	28,817	27,658	6,037	115,782	48,463	16,503	6,177	22,680	1,636	67,319	2,133	18.4
27 "	129	123	17,040	36,451	29,034	27,830	5,949	116,321	48,776	16,836	6,475	23,311	1,602	67,545	2,267	19.5
6 March	129	123	16,977	36,331	28,851	27,711	5,775	115,645	49,426	18,039	6,709	24,748	1,637	66,219	2,590	22.
13 "	130	123	16,589	35,897	28,554	27,405	5,638	114,073	49,664	17,586	8,175	25,761	1,580	64,409	2,734	24.
20 "	130	123	16,652	35,715	28,245	27,132	5,541	113,285	50,178	18,062	8,369	26,631	1,580	63,107	2,514	22.
27 "	130	123	16,575	35,293	27,698	26,700	5,294	111,560	50,747	17,102	9,160	26,262	1,547	60,813	2,248	20.
3 April	130	123	15,861	33,883	26,693	25,680	4,771	106,888	50,861	17,308	8,931	26,239	1,458	56,027	2,706	25.
10 "	130	124	15,740	33,068	26,073	25,037	4,537	104,455	50,531	17,476	8,657	26,133	1,452	53,924	2,613	25.

117. In paragraphs 81 to 85 of our last Report, we referred to the generally prosperous state of the finances of the Unions; but the time immediately previous to that Report may be quoted as that from which the prosperity so described began to decline.

118. The following series of the summaries of the monthly returns of poor-rate collection, for 13 months beginning with March, 1846, and closing with March, 1847, shows the gradual decline of the balances to the credit of the Guardians, and affords an immediate view of the financial reverse effected in one year:—

Month for which Return made.		Amount Collected in the Month.	Amount remaining Uncollected.	Balances in favour of Guardians at the end of the Month.	Balances against Guardians at the end of the Month.
		£.	£.	£.	£.
March	1846	38,909	174,734	57,129	5,014
April	,,	38,436	173,956	55,986	6,580
May	,,	31,230	163,508	57,655	6,152
June	,,	30,630	150,201	56,425	6,649
July	,,	24,185	129,125	47,801	7,368
August	,,	17,173	135,233	44,350	8,165
September	,,	21,510	155,718	39,913	8,071
October	,,	26,805	225,815	32,114	11,089
November	,,	36,639	244,050	34,393	14,746
December	,,	46,440	243,384	35,358	19,452
January	1847	52,439	250,953	33,274	23,565
February	,,	47,264	279,140	30,383	28,312
March, up to 25th of the month	,,	52,561	265,149	26,493	31,112

119. Thus it will be seen that in little more than 12 months the total balance in all the Unions, taken as an aggregate, has changed from 52,115*l.* in favour of the Guardians to a net balance of 4,619*l.* *against* the Guardians.

120. The above table shows, at the same time, that a want of forethought in making rates, and a want of activity in collecting them, has been by no means universal among the Boards of Guardians in Ireland; and the amount of rates both made and collected during the six months following the month of September last, has exceeded by one-third the amounts of corresponding periods in previous years. The decline in the balances, therefore, is owing to the fact that, greatly as the collection of rates has increased, the expenditure has increased in far greater proportion, in consequence of the greater number of persons relieved, the great rise in the weekly cost of maintenance, the expense of providing large additional stocks of

clothing and bedding, and the increase of other expenses of the establishment.

121. Under the latter head may be classed the large amount of increased accommodation in fever wards, as well as in addition to the workhouse, which has been either hired or built; and in the latter case, either of a permanent or temporary character, according to the nature and urgency of the requirements in each case. Although the sums so expended have frequently been the subject of loan, they have in other cases been provided directly from the rates; and in all cases an additional source of current expenditure has been created, by the power thus obtained of giving additional relief, and the necessity of increasing the number or pay of the officers in consequence.

122. The reports made by our architect in connexion with these temporary and permanent additions to the workhouses, the circulars addressed by us to the Boards of Guardians on the subject, and a detailed statement of the progress actually made in each Union in providing additional workhouse room, or fever wards, will be found in the Appendix.*

123. We now give the usual summaries of the half yearly accounts for those Unions of which the audited accounts have already reached us.—(See pp. 46, 47.)

124. In the summary for the half-year ended 25th March, 1846, will be seen a further confirmation of the favourable state of the finances of the Unions at that period: the excess of receipts over expenditure for that half year being 36,448*l.* in 118 Unions. In the next half-year, embracing a period less favourable to the collection of rates, and one in which, as already stated, a considerable increase took place in the number of inmates, the expenditure exceeded the receipts to the extent of 26,701*l.* But it was not until after the close of this half-year that that rapid increase began in the number of inmates, which, together with the rise in price of provisions and the difficulty caused by failure of the harvest in the collection of adequate rates, has, notwithstanding the exertions made, caused the expenditure of the Unions to be so greatly in excess of the receipts during the last six months; a state of things totally the reverse of that shown in the summary for the corresponding period of the preceding year. At present, however, the finances of the Unions are undoubtedly in a most unsatisfactory condition. We have reason to believe that the expenses incurred during each month of the present year cannot have been less than 63,000*l.* But the sum collected in January was only 52,439*l.*, in February, 47,264*l.*, and in March (up to the 25th of the month), 52,561*l.* The

* App. A. No. 12, and App. B. No. 16.

difference has been supplied by exhausting the balances in the hands of the treasurers, and by incurring debts with treasurers, contractors, and others. So that, while the total expenses have been at the rate of at least 756,000*l.* a-year, the sums collected have not much exceeded the rate of 609,056*l.* In fact, we are strongly sensible that the greatest difficulty of Boards of Guardians in Ireland, at the present time, arises from want of funds; and it will be absolutely necessary for them henceforward to strike larger rates than those to which they have been hitherto accustomed.

Summary of the Accounts of 118 Unions, from which Audited Accounts have been received for the Half-year ended 25th March, 1846.

CHARGE.		£.	s.	d.	£.	s.	d.
Balances in favour of electoral divisions at the close of the last half-year . . . . .		.	.		51,699	10	7½
Amount of Poor Rate collected	200,190	15	3¾				
Repayment of relief by way of loan	451	4	5				
Other receipts	462	18	3¾				
Total receipts in the half-year . . . . .	.	.	.		201,104	18	0½
Balances against electoral divisions at the close of the half-year . . . . .	.	.	.		47,726	15	9½
					£ 300,531	4	5¼

DISCHARGE.		£.	s.	d.	£.	s.	d.
Balances against electoral divisions at the close of the last half-year . . . . .	.	.	.		60,558	1	7¾
Maintenance and clothing of electoral division paupers	84,385	9	8¾				
Ditto of Union paupers	14,939	4	0¾				
Total maintenance and clothing	99,324	13	9½				
Establishment charges	46,804	3	2¾				
Repayment of workhouse loans	2,025	10	0				
Vaccination expenses	1,657	4	10				
Expense of valuing or revising valuation	2,475	15	10				
Collectors' poundage	4,812	0	4½				
Amount expended on emigration	5	13	5				
Funerals, election, law, and other expenses	6,637	11	1¼				
Total expenditure in the half-year . . . . .	.	.	.		163,742	12	7
Balances in favour of electoral divisions at the close of the half year . . . . .	.	.	.		76,230	10	2½
					£ 300,531	4	5¼

Summary of the Accounts of 113 Unions, from which Audited Accounts have been received for the Half-year ended 29th September, 1846.

CHARGE.

	£.	s.	d.	£.	s.	d.
Balances in favour of electoral divisions at the close of last half-year . . . . .	.	.	.	74,788	6	17 $\frac{1}{8}$
Amount of Poor Rate collected	159,679	19	9 $\frac{1}{4}$			
Repayment of relief by way of loan	75	7	10 $\frac{1}{2}$			
Other receipts	867	17	11			
Total receipts in the half-year . . . . .	.	.	.	160,623	5	6 $\frac{3}{4}$
Balance against electoral divisions at the close of the half-year . . . . .	.	.	.	58,316	17	8 $\frac{3}{4}$
				£ 293,728	9	5$\frac{3}{8}$

DISCHARGE:

	£.	s.	d.	£.	s.	d.
Balances against electoral divisions at the close of the last half year . . . . .	.	.	.	45,963	11	1
Maintenance { of electoral division paupers.	105,657	10	6			
and clothing { of Union paupers.	19,537	0	2 $\frac{1}{4}$			
Total for Maintenance and Clothing	125,194	10	8 $\frac{1}{4}$			
Establishment charges	44,372	12	5 $\frac{1}{2}$			
Repayment of workhouse loans.	1,560	0	0			
Vaccination expenses	1,318	17	7			
Expense of valuing or revising valuation	1,554	16	10			
Collectors' poundage	5,365	18	10 $\frac{3}{4}$			
Amount expended on emigration	797	0	10			
Funerals, election, law and other expenses	7,161	0	7 $\frac{1}{2}$			
Total expenditure in the half-year. . . . .	.	.	.	187,324	17	11
Balance in favour of electoral divisions at the close of the half-year				60,439	19	7 $\frac{3}{8}$
				£ 293,728	9	5$\frac{3}{8}$

125. We give in the Appendix* the usual tables, showing the details of the establishment charges, the weekly cost of maintenance and other particulars. The average weekly cost of maintenance per head, derived from the March accounts, is 1s. 8d., and that derived from the September accounts 1s. 9d. per head. We believe that the average for the period which has elapsed since the 29th September, exceeds 2s. per head weekly.

126. The vaccination expenses, returned for the first half-year, were 1657*l.* in 118 Unions, and for the second half-year 1318*l.* in 113 Unions.

* App. B. Nos. 17, 18, and 19.

127. In the accounts for September, 1846, we have, for the first time, a considerable sum returned under the head of Emigration. These sums were expended by the Guardians of a few Unions only in assisting persons to emigrate, who had previously been inmates of a workhouse for three months, under the provisions of 6 and 7 Vict., c. 92, s. 18.

We have the honour to be,

Sir,

Your very faithful and obedient Servants,

(Signed) GEORGE NICHOLLS.

GEORGE CORNEWALL LEWIS.

EDMUND W. HEAD.

E. T. B. TWISLETON.

A P P E N D I X.

APPENDIX (A).

ORDERS AND CIRCULAR LETTERS ISSUED BY THE POOR LAW COMMISSIONERS, REPORTS, &c.

ENGLAND.

No. 1.

GENERAL ORDER as to the KEEPING and AUDITING of the ACCOUNTS of UNIONS, and of the PARISHES therein.

To THE GUARDIANS of the POOR of the several UNIONS named in the Schedule F., hereunto annexed ;—

To the Churchwarders and Overseers of the POOR of the several Parishes and Places comprised within the said UNIONS ;—

To the Clerk or Clerks to the Justices of the Petty Sessions held for the Division or Divisions in which the Parishes comprised within the said UNIONS are situate ;—

And to all others whom it may concern.

WE, THE POOR LAW COMMISSIONERS, in pursuance of the authorities vested in us by an Act of Parliament passed in the 5th year of the reign of King William IV., intituled “ *An Act for the Amendment and better Administration of the Laws relating to the Poor in England and Wales,*” do hereby, from the 1st day of May, 1847, rescind all such Orders, and all such parts of any Orders, heretofore issued by the Poor Law Commissioners to the several Unions named in the Schedule F. hereunto annexed, as relate to the keeping, examining, closing, auditing, allowing, and publishing of the Accounts of the said Unions, and of the Parishes therein, and of the Officers thereof, or to the keeping of any Books of Account relating to such Unions or Parishes by any Officer thereof, other than a Chaplain or Medical Officer, or to the accounting of any such Officer to the Auditor, or to any other party, so far as this present Order applies to the keeping of the same or similar Books, and to the accounting of such Officers.

And we do hereby, nevertheless, Order, that until the 25th day of March 1848, the Guardians of any such Union, and the Officers thereof, and the Overseers of the Parishes therein, may keep their Accounts and Books of Account in the Forms now used by them respectively,

And subject thereto, in every case in which the Poor Law Commissioners shall not assent to a departure from any of the Regulations contained in this Order, and in reference to such of the Officers in the said Unions to whom this Order shall be applicable not yet appointed, as shall from time to time be appointed hereafter, we do, from the said 1st day of May, 1847, order and direct as follows :—

KEEPING OF ACCOUNTS.

SEPARATE PAROCHIAL ACCOUNTS.

Overseers.

Article 1.—The overseers of every Parish in the Union shall (except so far as such Books are kept under their direction by any Collector) punctually enter and accurately keep, the following books, according to the forms and directions in the Schedule A. hereunto annexed :—

1.—*A Rate Book.* In this book shall be inserted the particulars of the Assessment and collection of the Poor Rate of the Parish, as set forth in the *Form* numbered 1; and in addition to the declaration required by the Act passed in the 7th year of the reign of King William the Fourth, intituled “An Act to regulate Parochial Assessments,” such Overseers shall, before any rate is presented to the Justices for their allowance, sign a declaration, in words at length, of the total amount of the rate so presented for allowance, according to the form or to the effect set forth in the said *Form* numbered 1.

2.—*A Book of Receipts and Payments.* On one side of this book shall be entered according to the *Form* numbered 2, an account of all monies received by the Overseers by virtue of their office, on behalf of the Parish, from (1) the Poor rate.

And with the proper dates, under some one of the following heads :—

(2.) The rents and profits of lands or tenements belonging to the Parish, and applicable in aid of the Poor Rate.

(3.) The income of profits of other property belonging to the Parish, and applicable in like manner.

(4.) Payments by the relations of paupers.

(5.) Payments by the fathers or mothers of bastard children.

(6.) Payments which may be made to the Parish on account of loans under the provisions of the first-mentioned Act.

(7.) Repayments made under orders of removal.

(8.) Relief in kind by Overseers repaid under the authority of the Guardians.

(9.) Payments made by order of Magistrates, or of any Court, or in consequence of any civil or penal proceedings.

(10.) Proceeds of the sale of lists of claimants or lists of voters.

(11.) Payments made to the Overseers on behalf of the parish from other sources, such payments to be specified in detail.

And on the other side of such book, the Overseers shall enter, in like manner, with the proper dates, an account of all monies paid and expended by them, by virtue of their office, on behalf of the Parish, in respect of any of the following matters :—

(1.) Payments to the Treasurer of the Union under the authority of the Board of Guardians.

(2.) The contribution on behalf of the Parish, to the County, Borough, Hundred, Police, or other rate, payable out of the Poor Rate, when paid by the Overseers to the High Constable or County or Borough Treasurer.

(3.) Constables' expenses.

(4.) Costs of any proceedings before Justices.

(5.) Costs of any proceedings at law or in equity.

(6 and 7.) Costs of removing paupers, distinguishing,—1st, Travelling expenses and cost of conveyances; 2nd, Relief and maintenance of the paupers.

(8.) Relief in kind or medical relief administered by the Overseers to poor persons in cases of sudden and urgent necessity, or sudden and dangerous illness.

(9.) Repairs or outgoings which may have been lawfully defrayed by the Overseers in respect of lands or tenements belonging to the parish.

(10.) Payments of principal and interest made by the Overseers in respect of money borrowed and lawfully charged on the Poor Rate.

(11.) Collector's or Assistant Overseer's salary or poundage.

(12.) Expenses allowed by Revising Barrister or other competent authority in respect of parliamentary or municipal voters.

(13.) Cost of preparing Lists of Jurymen.

(14.) Other charges authorized or required to be paid under any Act of Parliament by the Overseers, and other expenses which may be lawfully defrayed by the Overseers, such charges and expenses to be specified in detail.

And at the foot of every such account, the Overseers shall insert, before each Audit, a "*Memorandum*" in respect of each rate made and allowed by Justices during the half-year containing the particulars of the amount of the rate allowed, and the amount not received.

Article 2.—The Overseers of every Parish shall make out in the *Form* numbered 3, a *Balance Sheet of the Receipts and Payments* for every half-year, according to the said Receipt and Payment Book; and the Overseers shall deliver such Balance Sheet to the Auditor, at the audit of their Accounts, to be by him examined, signed and delivered to the Clerk of the Guardians as herein-after directed.

Article 3.—In every case in which there are more than thirty rate-payers on the Rate Book, and in which there is no collector, the Overseers shall, and in other cases the Overseers may, use the following Receipt Check Books:—

1. *A Rate Receipt Check Book*, the leaves of which shall contain the *Form* numbered 4. The receipts and notes thereof shall be numbered consecutively, with numbers corresponding with those in the Rate Book, and whenever the amount paid shall not require a stamped receipt, the receipt shall be detached from the said book, and issued to the Rate Payer of such Parish, as and when he shall pay such Rate and the note shall be retained in the said Book.
2. *A General Receipt Check Book*, the leaves of which shall respectively contain the *Form* numbered 5, to be used for any payments made on account of such parish other than in respect of Rates; the receipt, when the amount paid shall not require a stamped receipt, shall be detached and issued to the person who shall make such payment, and the note shall be retained in the said Book.

If the amount paid by any one person for rates, or in aid of the Poor Rate, require a stamped receipt, the receipt directed to be given shall be retained, and a stamped receipt substituted; and a memorandum shall be made on the note of the receipt so retained that a stamped receipt has been given.

No receipt shall be detached from either of the said books until the payment of the money, in respect of which such receipt is to be given, shall have been actually made.

Article 4.—The Overseers of every parish shall, whenever they are required so to do by the Auditor for the time being, or by the Poor Law Commissioners, accurately and truly make out a *Terrier* of the lands and tenements, and an *Inventory* of stock, monies, goods, and effects belonging to such Parish, or given or applicable in aid of the Poor Rates thereof, according to the *Forms* numbered 6 and 7.

Collector.

Article 5.—Every Collector already appointed or to be hereafter appointed by any Board of Guardians or other persons, under any order of the Poor Law Commissioners, or under the provisions of any Act of Parliament, shall enter up so much of any Books or Forms, of the Overseers relating to the collection of the Poor Rate, or the relief of the poor herein prescribed, as he may be directed to enter up by the Overseers for the time being, and shall enter in the Rate Book all such particulars of every assessment as he is directed by such Overseers to enter therein; and every such Collector shall attend before the Auditor at the same time as the Overseers of the Parish for which he acts.

Provided that the signature of any such Collector to any book presented to the Auditor shall not be taken to stand for or supply the place of the signature of any Overseer which may be otherwise required by this our Order.

Article 6.—Every such Collector shall in all cases fill up and use, as is herein-before directed in the case of Overseers of Parishes in which there are more than thirty rate-payers on the Rate Book, a *Rate Receipt Check Book*, in the form herein-before prescribed; and when he shall receive the amount due for Poor Rate on behalf of any Parish or its Officers, he shall, at the time of receiving the same, and not before, give to the person paying such money a proper receipt, as directed in this Order in the case of Overseers, and shall insert in such receipt the true date of the receipt.

Article 7. It shall be the duty of every Collector, before he shall proceed to collect any rate, to prepare receipts in the aforesaid form, numbered both on the receipt and the note thereof with the same number consecutively throughout the Book and properly to fill in the same respectively with the names of the several rate-payers, and the sum to be collected from each; and to submit such Receipt Check Book, so numbered and filled up, to the Overseers of the Parish for which such rate is to be collected, before he proceeds to collect the rate; and such Overseers shall cause the correctness of the numbering, and the correspondence of the sums and of the names filled in, with the Rate Book to which they relate, to be ascertained; and on the leaf

next after the last of the receipts so made out in respect of any one rate, the said Overseers shall certify the fact that such Receipt Check Book has been examined and ascertained to be correct, and shall state in words at length the number of receipts filled up for the rate then to be collected. If upon the closing of any Rate there shall remain in the Rate Receipt Check Book any receipts made out for such rate unused, the Collector to whom such book shall belong shall enter upon each of such receipts the reason of its not having been used, and date and sign such entry.

Article 8.—Every such Collector shall every week pay over all monies collected by him, or in his hands, belonging to any parish, to the Banker whom the Overseers of such parish may direct, to be placed to the account of one or more of them; or, in the absence of any such direction, to one of the said Overseers in person, provided that as often as at any time in the course of any week the sum or sums of money in the hands of such Collector belonging to any parish or parishes shall together exceed fifty pounds, such Collector shall forthwith pay over such sum or sums as is herein-before directed.

Article 9.—Every such Collector shall keep a book to be called the *Collecting and Deposit Book*, according to the *Form* numbered 8, in which shall be entered accurately, and under their true dates, all sums received and paid over by him as such Collector, and also the number of every receipt given by him out of the said Rate Receipt Check Book.

Article 10.—Every such Collector shall make out a *Monthly Statement*, containing the several particulars set forth in the *Form* numbered 9, and such statement shall be made up to the last day of each calendar month inclusive, excepting in the case of the month of March, when it shall be made up to the 25th, and in that of the month of September, when it shall be made up to the 29th; so that any receipts or payments on the remaining days of those months respectively shall be included in the next monthly statement; and he shall forthwith deliver a copy of such statement, signed by himself, to one or more of the Overseers of the parish to which such statement relates, and every Collector appointed by a Board of Guardians shall also deliver or cause to be delivered a copy so signed to the Board of Guardians at their next ordinary meeting. Provided that the Board of Guardians or the Overseers of the Parish may, if they think fit, require a statement containing the several particulars set forth in the said *Form*, numbered 9, to be made out and delivered to them respectively every week or fortnight; and the Clerk to the Guardians shall preserve the copies forwarded to the Board of Guardians, and shall produce the same to the Auditor at the next audit.

The Collector shall attend any of the ordinary meetings of the Board of Guardians, if thereunto required by them.

Article 11.—Every Collector shall at each audit produce to the Auditor a statement in the *Form* numbered 10, showing the name of every person rated to the relief of the poor, from whom nothing shall have been received on account of the rates made during the preceding half-year, and the other particulars set forth in such *Form*.

Article 12.—In every case in which there shall be more than one

Collector employed in the collection of any one rate, the provisions herein-before made shall apply to the portion of such rate assigned to each Collector as if such portion were one entire rate.

GENERAL ACCOUNTS OF THE UNION.

Clerk's Books.

Article 13.—The Clerk to the Board of Guardians shall enter in the Minute Book of the Guardians, a statement of the books and accounts examined by him, and of all orders drawn on the Treasurer, and monies paid or received, and all minutes relating to the allocation or division of charges, or any other pecuniary transaction of the Board of Guardians on behalf of the Union, or of any Parish therein ; and shall insert marginal notes of reference to the folios of the respective Ledgers in which the items relating to any of such orders, payments, receipts, or other transactions are entered.

Article 14.—The Clerk shall punctually enter, and accurately keep, the following Books of Account, according to the forms and directions in the Schedule B. hereunto annexed :—

1. *A General Ledger*, in the *Form* numbered 11, in which items of the various transactions of receipt or payment of monies by the Guardians, on behalf of the Union, or any Parish therein, contained in the Minute Book, shall be entered and posted up under the following heads of account, and such additional heads as may be or may from time to time become necessary ;

In-Maintenance.

Out-Relief.

Non-resident Poor Account.

Relief by way of Loan.

Lunatic Asylum Account.

Extra Medical Fees.

Emigration Expenses.

Emigration Loan Account.

Vaccination Fees.

Registration Fees.

County Rate.

Common Charges.

Building Account.

Workhouse Loan Account.

Provisions Account.

Clothing Account.

Parish Property Account.

Invoice Account, or if the Board of Guardians so direct,

Tradesmen's Accounts.

Non-settled Poor Account.

Treasurer's Account.

General Balance.

With the respective dates of such transactions, and references to the folios of the Minute book, in which the entries relating to such transactions are contained, and to the folios of the corresponding credits and debits respectively.

He shall keep an Account in such Ledger, or in a separate Ledger, to be called *The Parochial Ledger*, with every Parish in the Union in the *Form* numbered 12, and containing the particulars set forth therein.

He shall keep another Account in such Ledger, or in a separate Ledger of the same form to be called *The Non-settled Poor Ledger*, with every other Union and Parish chargeable with relief to non-settled poor; and every such Account shall be debited with the amounts to be charged against, and credited with the amounts discharged by such Union and Parish.

2. *The Relief Order Book*, in which shall be entered the names of all the paupers to whom relief is ordered or allowed, together with the relief ordered or allowed in each case, and the other particulars set forth in the *Form* numbered 13.

3. *The Order Check Book*. This book shall be kept according to the *Form* numbered 14, the leaves of which shall contain all orders given by the Guardians for provisions, stores, repairs, and for other articles or work, and notes of such orders, and forms of the invoices to accompany commodities supplied, or to be delivered when work is done; such orders, when signed by the Clerk, together with the form of invoice, shall be detached from the said Book, and issued to the tradesmen or other persons dealt with or employed; and such notes, certified by the Clerk's initials, shall be retained in the said Book.

4. *The Pauper Classification Book*, in which at the end of every half-year, shall be entered, in the *Form* numbered 15, in the columns appropriated for that purpose the number of persons of each class relieved during the half-year, and the other particulars set forth therein.

WORKHOUSE ACCOUNTS.

Master's Books.

Article 15.—The Master of every Workhouse of the Union shall punctually enter up and accurately keep the following Books and Accounts, according to the forms and directions in the Schedule C. hereunto annexed.

1. *An Inventory*. In this Book shall be entered in the *Form* numbered 20, a list of all the fixtures, furniture, utensils, bedding, house linen, and other effects in the Workhouse, and the stock and other like property belonging to the Union, in the Workhouse, not included in the Provisions and Clothing Books, and every particular relating to the use, sale, or disposal thereof; and such book shall be completed from time to time by the entry of articles purchased or otherwise obtained, and of articles condemned as worn out, sold, or otherwise disposed of by the direction of the Board of Guardians.

2. *The Admission and Discharge Book*. In this book shall be kept, in the *Form* numbered 21, an account of every pauper admitted into, and of every pauper discharged from the Workhouse, and such account shall be balanced weekly, or daily if the Board of Guardians so direct.

3. *The In-door Relief List*, in which shall be entered, for each

Parish of the Union, in the *Form* numbered 22, the names of the paupers chargeable thereto with the number of days in each week, and in the half-year, during which each such pauper has been in the Workhouse, and the other particulars set forth in the said form.

4. *The Abstract of the In-door Relief List*, in which shall be entered, in the *Form* numbered 23, the aggregate number of days in each week, and in the half-year, passed in the Workhouse by the paupers of each Parish, and the total number of such days for all the Parishes in the Union, for each week and for the half-year.

5. *A Day Book*, in the *Form* numbered 24, on the one side of which shall be entered the amount of the invoices of all goods delivered at the Workhouse, together with the several particulars relating thereto, in the said *Form* set forth, and on the other side a true account, with the proper dates, of all sums of money received and of all sums of money expended by the Master.

The invoices shall be entered and numbered in the order in which they are received, and shall be filed and preserved in the same order.

6. *The Daily Provisions Consumption Account*. In this Account shall be entered, in the *Form* numbered 25, the number of paupers of the several classes at each meal in the workhouse, and the quantities of the principal articles of provisions daily consumed by them.

7. *The Weekly Provisions Consumption Account*. In this Account shall be entered in the *Form* numbered 26, the quantities of the principal articles of provisions consumed by the paupers in the Workhouse; and also the quantities taken from the stores for the officers and servants of the Workhouse in each week.

8. *The Provisions Receipt and Consumption Account*. In this Account shall be entered, in the *Form* numbered 27, the quantities of the several articles of provisions and necessaries received and consumed weekly, and the quantities on hand at the commencement and end of every week, and the other particulars in such *Form* set forth.

9. *A Quarterly Summary of Provisions Received and Consumed*. This Summary shall be made up in the *Form* numbered 28, from the said Provisions Receipt and Consumption Account, and shall be completed quarterly.

10. *A Quarterly Balance of the Provisions Account*. In this Account shall be entered, in the *Form* numbered 29, the total quantities and values of the several articles of provisions received and consumed in the quarter; and also the quantities and values of the several articles in store at the beginning and end of the quarter, and the other particulars in such *Form* set forth.

11. *The Clothing Materials Receipt and Conversion Account*. In this Account shall be entered, in the *Form* numbered 30, a statement of all the articles of clothing materials and of bed and house linen (not made up,) from time to time received into the Workhouse, and the several particulars of their conversion, and the other particulars in such *Form* set forth.

12. *The Clothing Receipt and Expenditure Account*. In this Account shall be entered, in the *Form* numbered 31, on the one side

the several articles of clothing received from tradesmen or made up in the house, and, on the other side the several articles given out together with the numbers marked thereon.

The articles shall, as far as practicable, before they are given out, be numbered in suits, so that all the articles of a suit shall bear the same number.

The numbers shall begin with No. 1, and follow each other consecutively ; but whenever any article shall have been condemned or cut up for use in mending other articles, its number may be marked on a new article of the same description.

The last two Accounts, namely, *The Clothing Materials Receipt and Conversion Account*, and *The Clothing Receipt and Expenditure Account*, shall be made up, balanced, and compared with the stock in store at the end of every half-year, when the accounts of the Union are closed, as herein-after mentioned, and at such other times as the Board of Guardians may require.

(13.) *The Clothing Register Book.* In this book shall be entered, in the *Form* numbered 32, under the number marked on the suit of clothes given out to each pauper admitted into the Workhouse, the name of the pauper, together with the dates of his or her admission and discharge ; and a ticket bearing such number shall be attached to the pauper's own clothes.

In addition to the number marked on the clothes, the Master shall insert in the said book a number to indicate the size of the suit.

Article 16.—So much of this Order as relates to the duties of the Master of the Workhouse shall be applicable to and be binding upon the Matron of any Workhouse not having a Master ; and also to and upon the Matron or other person having the charge of any Workhouse during the temporary absence of the Master.

OUT-DOOR RELIEF.

Relieving Officer's Books.

Article 17.—The Relieving Officer of every district in the Union shall punctually enter up and accurately keep the following Books and Accounts, according to the forms and directions in the schedule D. hereunto annexed :—

(1.) *The Application and Report Book.* In this book shall be entered in the *Form* numbered 33, the applications made from time to time through the Relieving Officer for relief, and such of the particulars therein set forth as on making the requisite examination into the circumstances of the case, he shall collect, as well as the medical relief or relief in kind, (if any,) already given by the Relieving Officer at his direction, or reported to him to have been given by an Overseer of the Poor.

A note of the decision or direction of the Board of Guardians shall be inserted at the Board, and authenticated by the initials of the Chairman or Clerk, in the column contained in the *Form* for this purpose.

(2.) *The Out-door Relief List.* In this Book shall be entered in the *Form* numbered 34, the sums of relief in money, and the value of relief in kind, given by the Relieving Officer to or for each pauper re-

lieved by him in each week. The entries shall include only relief given to the pauper himself, or to some person properly authorised to receive it, and shall be made after the relief has been actually so given, and not before or otherwise. In this book shall also be entered, in the proper columns, the number of individuals of any of the several classes relieved in each case, and the other particulars in such form set forth. The Relieving Officer shall enter up this book every week, and shall complete the same at the end of every half-year, taking care that no pauper appear in such Relief List more than once in the half-year.

(3.) *The Abstract of the Out-door Relief List.* In this Book shall be entered, in the *Form* numbered 35, the names of the several Parishes of the Union, and opposite to the names of such Parishes, the amount of relief charged against them weekly in the Out-door Relief List. And such entries shall be made on the days of the ordinary meetings of the Board of Guardians, and the book shall remain in the custody of the clerk.

(4.) *The Receipt and Expenditure Book.* In this book the Relieving officer shall keep, in the *Form* numbered 36, an account of all monies received and disbursed by him, and of all tickets or orders for relief in kind issued by him, and also of all articles received and given out by him for the relief of the out-door poor of each Parish in his district; and he shall balance such accounts weekly. In this book the Relieving Officer shall also enter, at the end of every quarter's account *a Summary of Receipts and Expenditure* for the quarter, in the *Form* numbered 37.

EXAMINATION AND CLOSING OF ACCOUNTS.

Article 18.—On the day of every ordinary meeting of the Board of Guardians, or on the day next before it, unless such day shall be Sunday, and then on the previous Saturday, the Clerk shall examine the Master's Day Book, and shall compare the entries of invoices with the invoices themselves, and shall see that all the goods supplied are carried by the Master to the proper accounts, and shall certify the correctness of the same by his initials. He shall also compare the entries of payments, in the Receipt and Payment Account therein, with the vouchers, and ascertain that the Master has debited this Account with all sums received by him, and shall insert his initials at the foot of such account. And he shall inspect the other Books required to be kept by the Master by this Order, so as to ascertain that they are properly kept.

The Clerk shall also examine the weekly accounts in each Relieving Officer's Out-door Relief List, Abstract of the Out-door Relief List, and Receipt and Expenditure Book, so as to ascertain the accuracy of the entries therein, and shall certify the correctness of the same by his initials.

And the Master and Relieving Officer shall respectively, under the direction of the Board of Guardians, present their Books and Accounts to the Clerk for his examination on such day as aforesaid.

Article 19.—The Overseers of every Parish, and every Collector acting for any Parish, shall make up and balance to the 25th day of

March and the 29th day of September in each year, all such books as they are required by the Act passed in the 8th year of the reign of Her Majesty Queen Victoria, intituled "*An Act for the Amendment of the Laws relating to the Poor in England*," to deposit for the inspection of the Rate-payers at some house within the Parish seven days at least before the audit.

Article 20.—All the Accounts of the Union and of the Officers of the Union shall be closed at the end of every half-year, that is to say, up to the 25th day of March and the 29th day of September in each year or the end of the week nearest thereto. And the several Officers keeping such Accounts shall forthwith lay or cause to be laid, their respective Accounts so closed before the Board of Guardians.

Article 21.—The Master of the Workhouse shall, at the end of every half-year, allow each Relieving Officer to inspect the In-door Relief List for the half-year last expired.

And each of the Relieving Officers shall, within fourteen days after the end of the half-year, inspect the names entered in such In-door Relief List, and shall affix a mark in red ink against the name of every pauper who shall have been entered in the Out-door Relief List in the course of the said half-year.

Article 22.—The Clerk or Medical Officer in possession of the District Medical Relief Books shall, at the end of every half-year, allow each of the Relieving Officers to inspect such Books; and each of the Relieving Officers shall, within fourteen days after the end of the half-year, inspect the names in such books, and shall affix a mark in red ink against the name of every pauper who shall not have received any other relief during the last half-year than medical relief.

Article 23.—The clerk shall, under the direction of the Board of Guardians, prepare from the Accounts of the Union.—1. A Statistical Statement showing the number of paupers of all classes actually relieved in the course of the last half-year, and the other particulars, according to the *Form* and directions in the said Schedule B. numbered 16, and —2. A Financial Statement showing the accounts of the Union for the last half-year in the *Form* in the said Schedule B. numbered 17; which statements the Clerk shall submit to the Auditor at the time of his auditing the Union accounts.

The Auditor, if satisfied of the correctness of such Statements, shall sign the same; and after they have been signed by the Auditor, the Clerk shall transmit them to the Poor Law Commissioners, and shall make a duplicate of the Financial Statement, which shall also be signed by the Auditor, and shall be preserved by the Clerk for the use of the Board of Guardians.

Article 24.—The Clerk shall, as soon as he shall receive notice from the Auditor of the day or days appointed by him for the auditing of the half-yearly accounts of the Union, and the several parishes comprised therein, cause the following notice to be affixed on the external gate or door of every Workhouse in the Union, or at some other place or places where Union notices are usually affixed, and shall continue the same so affixed until the Audit is completed:—

“_____ Union.”

“Notice is hereby given, that the Half-yearly Statement of the Accounts of this Union, together with the *Relief Order Book* and the *Ledgers*, will, on the _____ day of _____ be deposited at _____; and such Statement and Books will be open to be inspected, examined, and copied by any Owner of Property or Rate-payer in the said Union, at any reasonable hour in the day-time when the Board of Guardians is not sitting, until the _____ day of _____; and that on the last-mentioned day, at the hour of _____ the Accounts of the Union will be audited by _____ the Auditor of the District comprising this Union, at _____ when and where every such Owner or Rate-payer in the Union, who may have any objection to any matter contained in the above mentioned Accounts, may attend, and prefer his objection, and the same will be heard by the Auditor.

“Dated _____

“Clerk to the Board of Guardians.”

Article 25.—The Clerk, shall, three clear days before the day appointed for auditing the Union Accounts, deposit the said Half-yearly Statement of the Accounts of the Union, together with the *Relief Order Book* and *Ledgers*, in the Board Room of the Guardians of the Union, or such other place as the Board of Guardians may appoint, and shall permit the said Statement, Book, and *Ledgers* to be inspected, examined, and copied by any Rate-payer or Owner of Property in the Union, in the presence of the Clerk or some other person approved of by the Board of Guardians, at any reasonable hour in the day time, when the Board of Guardians shall not be sitting, after the said Statement, Book, and *Ledgers* shall be so deposited, and previous to the day appointed for the auditing thereof.

Article 26.—In case the auditing of any of the said Union or Parish Accounts shall be adjourned for any longer period than from day to day; the Clerk, on Receiving from the Auditor notice thereof, shall affix, in manner aforesaid, notice of the time and place of such adjournment, and of the Accounts remaining to be audited, as often as such adjournment shall be made.

Article 27.—Within fourteen days after the 25th day of March, and the 29th day of September in every year, the Clerk, without waiting for the completion of the said statements or for the Audit, shall transmit to the Poor Law Commissioners the following particulars for the half-year just ended as computed by him at the time:—

1. Total amount of out-door relief for the whole Union in the half-year just ended.
2. Cost of in-maintenance of paupers in one sum for the whole Union in the half-year just ended.
3. Amount of the cost of maintenance of Workhouse establishment, salaries, and all other common charges distributed according to the averages for the time being.
4. Amount of any salaries paid by the Guardians not charged according to the averages.
5. Amount of principal of loans repaid, and the interest thereon.

Article 28.—Within fourteen days after the conclusion of the Audit of the Accounts of the half-year, ending the 25th day of March in every year, the Clerk shall make up in duplicate, from the Balance Sheets of the Receipts and Payments of the Overseers, an Abstract of the separate Accounts of each Parish, for the year ending on such 25th day of March, according to the *Form* and directions given in the said Schedule B, numbered 18; and one copy of such yearly Abstract shall be signed by the Clerk, and transmitted to the Poor Law Commissioners, and the other copy, signed also by the Clerk, shall be laid before the Board of Guardians, and preserved with the papers belonging to the Union.

Article 29.—Every Master of a Workhouse shall, within seven days after the end of each half-year, insert in the proper columns, according to the *Form* in Schedule B. numbered 19, called the *Parochial List and Statement of Account* for every parish in the Union, or, with the consent of the Board of Guardians, in a separate list containing similar columns, to be called the *Parochial List of In-door Poor*, the name of every pauper chargeable to every such Parish during the previous half-year, together with the number of days each pauper has been maintained in the Workhouse; and every Relieving Officer shall within fourteen days after the end of each half-year, enter in the proper columns of the said *Parochial List* for every parish in his district, or, with the consent of the Board of Guardians, in a separate list containing similar columns, to be called the *Parochial List of Out-door Poor*, the name of every pauper contained in the Out-door Relief Lists for the previous half-year, together with the amounts of relief in money and in kind charged as given to each pauper.

Such Parochial Lists, when filled up by the Master and Relieving Officers respectively, shall be delivered by them to the Clerk, who shall examine the entries made therein, and shall certify to the accuracy thereof by his signature. The Clerk shall also make out, in the form given at the foot of such Parochial List, a complete statement of the account of each Parish with the Union, and shall sign the same.

Article 30.—The Relieving Officers of the Union, shall within thirty days after the end of each half-year, under the direction of the Board of Guardians, or of the Clerk, deliver a Copy of each of such Lists and Statement for every Parish in his district to the Overseers thereof, who shall lay the same before the next Vestry Meeting, and preserve the same with the Parish papers.

Article 31.—The Guardians may, if they think fit, pay to each Officer who has not been removed or suspended from his or her office, and who is entitled to receive from them payment of any salary whether by way of annual stipend, poundage, or other emolument, on account of such salary, the amount which may be due at the expiration of every quarter, provided the accounts of such Officer shall have been presented by him or her to the Board of Guardians duly made up. The Guardians may, however, if they think fit, defer the payment of the salary of any officer until his or her accounts shall have been allowed by the Auditor.

AUDITING OF ACCOUNTS.

Article 32.—Every Auditor shall audit the Accounts of all the Unions in his District, and of the parishes comprised therein, once in every half-year ; that is to say, as soon as may be after the 25th day of March and the 29th day of September, respectively. Provided always, that if the Auditor shall see fit, in any special case, with the consent of the Poor Law Commissioners, to hold an extraordinary Audit, either of the whole or of any portion of the Accounts of any Union or Parish, in addition to the ordinary Audit, at any time between such two days, it shall be the duty of any person who would be or would have been accountable at the ordinary Audit, to account at such special Audit in like form and manner as at such ordinary Audit, so far as the same shall be applicable to such special Audit ; and the surcharge, allowance, disallowance, or decision of the Auditor, on any item, or other matter, at such special Audit, shall, so far as regards the provisions and regulations which may be contained in any order of the Poor Law Commissioners, have the same effect as if the same were made or given at the ordinary Audit of the Accounts of such Union or Parish.

Article 33.—The Auditor shall give to the Clerk to the Guardians fourteen days' notice in writing of the time and place, on and at which he intends to commence the Audit of the Accounts of the Union, and of the Parishes therein.

Article 34.—The Officers of the Union and of the Parishes in the Union, who by law are bound to account to such Auditor, shall attend at the time and place appointed by him for the Audit of their Accounts, and shall submit to the Auditor all books, documents, bills and vouchers containing or relating to their Accounts ; and the same shall at the time of the Audit be open to the inspection of any owner of property, or rate-payer interested in such Accounts, but to such extent and in such manner only as will not in the judgment of the said Auditor interfere with the Audit.

Article 35.—In auditing the Accounts, the Auditor shall see that they have been kept and are presented in proper form ; that the particular items of receipt and expenditure are stated in detail, and that the payments are supported by adequate vouchers and authority ; and he shall ascertain whether all sums received, or which ought to have been received, are brought into account ; and he shall examine whether the expenditure is in all cases such as might lawfully be made ; and he shall reduce such payments and charges as are exorbitant, and disallow and strike out such as are contrary to the Orders, Rules, and Regulations of the Poor Law Commissioners, or are not otherwise authorized by law.

Article 36.—The Auditor shall examine and collate the several Books and Papers of Account of the several accounting parties ; and shall ascertain that the several entries correspond with, and balance each other, where such balance may be required.

Article 37.—The Auditor shall compute the said Accounts so as to verify the arithmetical accuracy thereof, and the balance due to or

from the officers rendering the same at the time of the Audit; and he shall state the balance in words at length, and certify the same by his signature or initials, and add the date of the Audit.

Article 38.—The Auditor shall, at each Audit, compare the Balance Sheet herein-before directed to be delivered to him by the Overseers of every Parish with the entries in the Book of Receipts and Payments of the Overseers; and having certified by his signature or initials at the foot of such Balance Sheet, that it is in conformity with the said Book, shall deliver such Balance Sheet to the Clerk to the Board of Guardians, who shall preserve it, together with the other Balance Sheets of the same half-year with the Books and Papers of the Guardians.

Article 39.—The Auditor shall receive any objection made by a ratepayer or any person aggrieved against the Accounts undergoing Audit, or any item or charge therein, or any vouchers or authority for the same, and shall examine into the merits of such objection, and make a decision respecting the same.

Article 40.—If the Auditor shall doubt the correctness of any Account, or any item or charge in any Account, he shall require the officer rendering the Account, or any other person holding or accountable for any money, books, deeds, or chattels, relating to the Poor Rates or the relief of the poor, to appear before him, and shall call upon such person to produce any accounts, books, or papers which he may lawfully require; and he shall examine such officer or person, and accounts, books, and papers as may appear or be produced before him, respecting such account, item, or charge.

Article 41.—If the Auditor find that any money, goods, or chattels belonging to the Union, or any Parish therein, have been purloined, embezzled, wasted, or misapplied, or that any deficiency or loss has been incurred by the negligence or misconduct of any officer or other person accounting, and shall surcharge such officer or person with such amount or value in his Account, he shall submit a statement of such amount or value to the Board of Guardians as soon as he conveniently can do so.

Article 42.—The Auditor, having audited the several Accounts in the Ledger, shall sign a certificate at the foot of the Balance Sheet therein, to the following effect:—

“I have examined the several Accounts of which the foregoing is the Balance Sheet, and I have compared the several payments credited to the Treasurer with the vouchers, and I hereby certify that the entries appear to be correct and legal. And that (when the balance in the Treasurer’s Book does not agree with the balance in the Ledger), subject to the explanation below (the difference to be explained at the foot of the certificate), the balance of the Treasurer’s Account, viz., £ , agrees with the balance which by his own book appears to have been in his hands at the time of closing such account.

“Dated

(Signed)

Auditor.”

And in the other books the Auditor shall make a note or mark of his having audited the same.

Article 43.—The auditor shall, at the close of each Audit of the Accounts of the Unions in his district, transmit to the Poor Law Commissioners a statement, in the *Form* numbered 38, Schedule E, of the books directed by this Order to be kept by the Union Officers, showing which, if any, is not kept at all, or is imperfectly kept.

Article 44.—The Auditor shall, at the close of the Audit of the Accounts of the Unions in his District, next after the 25th day of March, in every year, transmit to the Poor Law Commissioners a statement, in the *Form* numbered 39, Schedule E, setting forth the name of each Union Officer and collector of Poor Rates in his District required to give a Bond, and whether such Bond, together with any certificate or proof that each of the sureties named therein is living, and is not bankrupt or insolvent, was produced to him at such Audit : and also, in the column headed “Observations,” stating any defects in such securities.

And the Auditor shall, at the close of such Audit of the Accounts of each Union, report to the Board of Guardians thereof the fact of such bonds and certificates having been produced to him, together with any defects in such securities.

Article 45.—The personal representatives of an Officer accountable under this Order dying before the half-yearly Audit of his accounts, shall, so far as they may be by law required, account, in conformity with the provisions herein contained, in the place of such deceased Officer, and all regulations affecting the Accounts of such Officer, shall, so far as is otherwise lawful, affect the Accounts of the personal representatives of such Officer.

Article 46.—If any person, being Clerk to a Board of Guardians, Master of the Workhouse, or Collector appointed by the Guardians or Relieving Officer, accountable under this Order, shall resign his office or be removed therefrom before the Audit of his Accounts, such persons shall lay before the Board of Guardians, at a time to be fixed by them, a true and complete account of all monies, matters, and things committed to the charge of, or collected, received, held, or distributed by such person on behalf of the Union, or any Parish therein, in such form as he would have had to produce them before the Auditor at the end of the current half-year if he had so long continued in office ; and shall deliver over all balances, books, papers, matters and things in his hands to the Board of Guardians, or to the person whom they may appoint to receive the same, subject always to the liability of such person to account to the Auditor at an Audit, and without prejudice to the power of the Auditor to allow or disallow the account of such person or any charge therein, or to surcharge him in respect of any charge to which he might be liable.

Article 47.—Every person voluntarily undertaking to fulfil either wholly or in part the duties of any Officer affected by this Order, shall, so far as relates to the Accounts prescribed by this Order to be kept or presented by any such Officer, keep and present such Accounts in the

same form and manner as any such Officer is by this Order directed to keep and present such Accounts.

Article 48.—The Clerk shall, at all reasonable times, at the request of any owner of property or rate-payer in the Union, permit him to inspect the Statements of the Union or Parish Accounts for the twelve months prior to the last Audit.

And, in reference to the purchase and custody of books and papers for the Accounts, We do hereby order and direct, as follows :—

Article 49.—The proper Books and Papers of Account for the Clerk, the Master of the Workhouse, the Medical Officers, and the Relieving Officers, shall be purchased by the Board of Guardians at the common charge of the Parishes in the Union.

Article 50.—The Union Books and Papers of Account in current use shall remain in the custody of the proper Officers accounting, and shall be produced and exhibited at the ordinary meetings of the Guardians, and whenever else the Board of Guardians may require their production, as well as on other lawful occasions.

Article 51.—The Union Books and Papers, containing the Accounts which are closed, shall be deposited for safe custody with such persons, and at such place or places, as the Board of Guardians may from time to time direct.

And, in reference to the meaning of certain words used in this order, We do hereby order and declare, as follows :—

Article 52.—Whenever the word “Overseers” is used in this Order, it shall be taken to mean and include Overseers of the Poor and Churchwardens so far as they are authorized or required by the law to act in the management or relief of the Poor, or in the collection or distribution of the Poor Rate in any parish, and to apply to the majority of the whole body of Churchwardens and Overseers, or of the Overseers only, as the case may be.

Article 53.—The term “Collector,” in the construing of this order, shall be taken to include any person appointed under any Act of Parliament, or any Order of the Poor Law Commissioners, to collect the rates for the relief of the poor in any parish or parishes, whether such person shall be designated collector of poor rates, or assistant overseer, or be called by any other name whatever.

Article 54.—Whenever the word “Parish” is used in this Order, it shall be taken to signify any place separately maintaining its own poor.

Article 55.—Whenever the word “Union” is used in this Order, it shall be taken to include not only a Union of Parishes formed under the provisions of an Act passed in the fifth year of the reign of His late Majesty King William the Fourth, entitled “An Act for the Amendment and better Administration of the Laws relating to the Poor in England and Wales,” but also any Union of Parishes incorporated or united for the relief or maintenance of the poor under any Local Act of Parliament.

Article 56.—Whenever the word “Guardians” is used in this Order, it shall be taken to include not only Guardians appointed or entitled to act under the provisions of the said last-mentioned Act but also any

Governors, Directors, Managers, or Acting Guardians entitled to act in the ordering of relief to the poor from the Poor Rates under any Local Act of Parliament.

Article 57.—Whenever the word “Chairman” is used in this Order, it shall be taken to mean any person acting as Chairman for the time being.

Article 58.—Whenever the words “Board of Guardians” are used in this Order, they shall be taken to mean not only a Board of Guardians competent to act under the provisions of the said Act of the fifth year of His late Majesty, but also a meeting of such Guardians, or such a number of any Guardians as are competent to order relief to the poor from the Poor Rates under any Local Act of Parliament.

Article 59.—Whenever in this Order any Article is referred to by its number, the Article of this Order bearing the number referred to shall be taken to be signified thereby.

FORM 1. (a) *the Rate Book.*

Form of
heading to the
"Rate."
this
and

An Assessment for the Relief of the Poor of the Parish of _____, in the County _____, and for other purposes chargeable thereon, according to Law, made _____ day of _____, in the year of our Lord One thousand eight hundred _____, after the rate of _____ in the pound.

ARREARS.		RATE.										COLLECTION.														
1	2	3	4	5	6	7	8	9	10	11	Recoverable Arrears of former Rates.				13	14	Recoverable Arrear at balancing the Book.			Irrecoverable at balancing the Book.		Of herwise not r ecoverable.		Causes.		
Number.	Due, or if excused.	If excused, write the word "Excused."	Name of Occupier.	Name of Owner.	Description of Property rated.	Name or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.	Rate at Pound.	12	13	14	15	16	17	18	£.	s.	d.	£.	s.	d.	£.	s.	d.
											£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.									

Form of Declaration at the foot of the "Rate."

We, _____ do declare the several particulars specified in the respective columns of the above Rate to be true and correct so far as we have been able to ascertain them, to which end we have used our best endeavours.

We do also declare that the above Rate amounts in the whole to the sum of _____ pounds shillings and _____ pence.

_____, Overseer.
_____, Overseer.
_____, Churchwarden.
_____, Churchwarden.

(a) See Art. 1.

Union.

Parish of

FORM 3 (a).—Balance Sheet of the Overseers' Receipts and Payments of the Half-Year ended 184 .

RECEIVED.	£.	s.	d.	PAID.	£.	s.	d.
Balance (if any) against the Overseers at the end of the last Half-year, when the same has not been paid to the Treasurer of the Union				Balance (if any) in favour of the Overseers at the end of the last Half-year, and paid to them. .			
From Poor Rates . .				1. Contributions and other monies paid to the Treasurer of the Union upon orders of the Guardians			
Received in aid of the Poor Rate:—				Separate Expenditure:—			
2. From Rents of Parish Property				2. County, Borough, Hundred, or Police Rate paid by Overseers			
3. From Income of Funds of Parish				3. Constables' Expenses			
4. From Relatives of Paupers				4. Costs of Proceedings before Justices			
5. From Fathers and Mothers of Bastards				5. Costs of other Proceedings at Law or in Equity			
6. From Repayments of Loans to Paupers				6. Conveyance and Travelling Expenses in removing Paupers under Orders of Removal . .			
7. From Payments under Orders of Removal				7. Maintenance of the Paupers during Removal			
8. Value of Relief in Kind by Overseers, repaid by Relieving Officer				8. Value of Relief in Kind in cases of necessity			
9. From Fines, &c., paid under Convictions or Orders of Justices				9. Repairs of Parish Property, where lawfully made			
10. From Lists of Claimants and of Voters sold				10. Repayment of Money and Interest duly charged on the Poor Rates			
11. Other Receipts, viz:—				11. Collector's or Assistant Overseer's Poundage or Salary . .			
£. s. d.				12. Expenses of Parliamentary or Municipal Registration, allowed by the Revising Barrister or other competent authority			
				13. Cost of Jury Lists			
				14. Other Payments, viz:—			
				£. s. d.			
Total Received				Total Expended			
Balance (if any) in favour of the Overseers at the end of this Half-year				Balance (if any) against the Overseers at the end of this Half-year			

I hereby certify that this Balance Sheet is correct _____ Auditor.

(a) See Art. 2,

FORM 4 (A).—The Rate Receipt Check Book.

UNION.

Parish of _____
the _____ day of _____ 18 _____

Mr. _____

Rate £ _____

Arrear £ _____

£ _____

UNION.

Parish of _____ the _____ day of _____ 18 _____
Received of _____

the sum of _____ in respect of the Poor Rate
of the above Parish, viz:—

Rate made on £ _____ Assessment }
at _____ in the Pound }

£. s. d.

Arrear of former Rate

Total

This part is to be retained by the Overseers.

(Signed) _____

FORM 5 (a).—The General Receipt Check Book.

UNION.

UNION.

Parish of _____

Parish of _____ the _____ day of _____ 18 _____

the _____ day of _____ 18 _____

Received of _____

Mr. _____

the sum of _____

For _____

on behalf of the above Parish, in respect of _____

£ _____

£ _____

(Signed)

This part is to be retained by the Overseers.

(a) See Art. 3, No. 2.

FORM 6 (a).--Terrier of Lands and Tenements belonging to the Parish of _____ in the _____ Union.

Name of the Estate.	Tenure of the Estate.	Name of the Parish or Place where situate.	Name of Tenant or Occupier.	Yearly Rent.	Present Application of Rents.	Date of Original Gift or Conveyance, and Trusts thereof.	Incumbrances on the Estate.	Remarks.	Signature of Overseers and Date of Signing.

(a) See Art. 4.

FORM 7 (a).--Inventory of Stock, Monies, and Effects belonging to the Parish of _____ in the _____ Union.

Amount of Principal Fund.	Nature of Security in which invested.	Amount of Yearly Income.	Present application of Income.	Date of Original Gift or Assignment, and Trust thereof.	Trustees in whose Names now standing.	Remarks.	Signature of Overseers and Date of Signing.

(a) See Art. 4.

FORM 8. (3)—*The Collecting and Deposit Book.*

UNION.

Parish of

RECEIPTS.						DEPOSITS.		
From Rates.			From other Sources.			Date.	With whom Deposited.	Amount.
Date.	No. of Receipt.	Amount.	Date.	On what Account, and from whom received.	Amount.			
		£.	s.	d.				£.
								s.
								d.

(i) See Arts. 8 and 9.

FORM 9 (a).—The Collector's Monthly Statement.

UNION.

Parish of _____ Month of _____ 18____.

<i>Drs.</i>		The Rate-payers in Account with the Collector.			<i>Crs.</i>		
		£.	s.	d.	£.	s.	d.
Amount of Rate allowed on the _____ day of _____					Amount of Rates collected since last month's state- ment		
Recoverable arrears, as per last month's statement .					Arrears legally excused		
					Ditto irrecoverable		
					Ditto recoverable		
Total					Total		
<i>Dr.</i>							
The Collector in Account with the Overseers.							
Balance (if any) in the collector's hands, at the end of last month					Amount deposited with _____		
Amount of Rates collected since					Balance (if any) in the Collector's hands .		
Other sums than Rates collected since (viz.)					Total		
Total							
Monies due in aid of the Poor Rates, but not yet Collected.							
		£.	s.	d.			

Dated _____

18____.

(a) See Art. 10.

Collector.

FORM 10 (a).—The Collector's Unpaid Rates Statement,—

Showing the Parties rated to the Relief of the Poor, from whom nothing has been received on account of the Rates made during the Half-year ended .

UNION.

Parish of

Date of the Rate.	Number in Rate-Book.	Name of the Person Assessed.	Rateable Value.	At what Rate per £l.	Amount of Rates.	Reason why not Paid.
			£. s. d.		£. s. d.	

Dated

Collector.

If the Collector should be provided with a list of persons legally excused, with the numbers placed against their names, it will be sufficient for him to fill up the last four columns of this Form, by inserting the total amount excused from each Rate, and the total amount of the corresponding rateable value ; and it will not be necessary to insert the numbers or the names of the persons excused.

(a) See Art. 11.

FORM 15 (a).—Pauper Classification Book.

Union.

Statement of the Numbers of the several Cl

Parish of

	IN-DOOR.																Lunatics, 'Insane Persons, and Idiots.	Summary of the preceding Columns.								
	Numbers of the several Classes of Paupers in the Work- house, (not including Classes 14, 15, 16, and 17.																									
	Able-bodied and their Children.						Not Able-bodied.																			
	Adults.				Children under 16, of Able- bodied Inmates.		Adults.				Children under 16.															
	Married Couples.						Married Couples.				Of Parents not Able- bodied, being Inmates.															
	Males.	Females.	Other Males.	Other Females.	Illegitimate Children.	Other Children.	Males.	Females.	Other Males.	Other Females.	Illegitimate Children.	Other Children.	Orphans or other Children, relieved with- out Parents.	Males.	Females.	Children under 16.	Males.	Females.	Children under 16.	Total.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16											
1. Persons relieved in the Half-Year as shown by the In-door and Out- door Relief Lists.																										
2. Non-resident Pau- pers not in the Relief Lists, including Lunatics in Asylums, Licensed Houses, and Registered Hospitals, and other Paupers in Hospitals.																										
3. Persons having re- ceived Medical Relief only, not included in the previous classes.*																										
Total																										
The actual Number of each Class relieved on the 1st of —†.																										
17 Vagrants relieved in the Workhouse.																										

• For the mode of ascertaining the number of persons having received Medical Relief only, see Art. 22 of this Order.

† The Clerk is to insert on this line the number of each class of Paupers actually relieved on the first day of January, in the Sta for the first Half-year, and on the first day of July in the Statement for the second half-year.

(a) See Art. 14.

Paupers relieved in the Half-year ended _____

G

[*Statistical Statement.*]

UNION.

FORM 16 (a).—Statement (b) of the Numbers of the several Classes

[illegible][illegible]

(a) See Art. 23.

(b) This Statement is to be made up from the *Pauper Classification Book*; it will not be necessary to make a duplicate of

Paupers relieved in the Half-year ended _____

OUT-DOOR.

Numbers of the several Classes of Paupers relieved out of the Workhouse (not including Classes 22, 23, 24, and 25).

Able-bodied, or the Families of Able-bodied.																	Not Able-bodied.		Insane, Persons, and Idiots.		preceeding Columns of Out-door Paupers.	
																					Adults.	
Adult Males relieved on account of Sickness, Accident, or Infirmary of any of the Family, or of a Funeral.																						
Adult Males (married or single) relieved on account of want of Work, or other Causes.																						
Families of Adult Males, in Columns 1, 2, 3, and 4, resident with the Father.																						
Widows.																						
Children under 16, dependent on Widows.																						
Single Women without Children.																						
Mothers.																						
Children.																						
Families relieved on account of Parent being in Gaol, &c.																						
Wives.																						
Children.																						
Families of Soldiers, Sailors, and Marines, relieved.																						
Resident Families of other non-resident Males relieved.																						
Males.																						
Females.																						
Children under 16 relieved with Parents.																						
Orphans or other Children under 16 relieved without Parents.																						
Males.																						
Females.																						
Children under 16.																						
Males.																						
Females.																						
Children under 16.																						
Total.																						
Vagrants relieved out of the Workhouse.																						
Total relieved out of the Workhouse.																						
Gross Total, being the sum of Columns A and B.																						
* Deduct Persons relieved both In-door and Out-door, and included twice in Column C; also Persons whose relief has been transferred to the Poor Accounts.																						
+ Net Total of Persons relieved.																						

Number of different Cases attended by the Medical Officers in each District and in the Workhouse in the Half-year.

Name of the Medical Officer.	District or Workhouse.	Number of Cases.

Clerk.

Auditor.

This column is to contain the total numbers to be deducted from the gross total for each Parish, according to the *Pauper Classification Book*.
 This column is to contain the net total for each Parish, according to the *Pauper Classification Book*.

18 .

Auditor.

FORM 19 (a).—The Parochial List and Statement of Account.

UNION. Parish of _____

List of Paupers whose Relief is charged against the Parish, together with a Statement of the Amounts respectively credited and debited to the Parish, in the Union Accounts, for the Half-year ending _____ 18 .

IN-DOOR POOR.			OUT-DOOR POOR.								
Names of the Paupers.	No. of Days' Main-tenance.	Names of the Paupers.	If not in the above Parish, where Resident.	Cause of requiring Relief.	Amount given to each Pauper during the Half-year.						
					In Money.			In Kind.			
					£.	s.	d.	£.	s.	d.	
Master.			Relieving Officer.								
Dr.			Cr.								
			£.	s.	d.				£.	s.	d.
Balance against the Parish, brought forward . .						Balance in favour of the Parish, brought forward					
<i>Separate Charges.</i>						Contributions, and other monies, paid to the Treasurer of the Union upon orders of the Guardians					
In-Maintenance						Income from Parish Property, viz. :—					
Out-Relief, as per Out-door Relief Lists											
,, to non-resident paupers, not in ditto											
,, by way of Loan											
Maintenance of Lunatics in Asylums						Other Receipts or Credits, viz. :—					
Extra Medical Fees or Payments											
Emigration Expenses											
Vaccination Fees											
Registration Fees											
County Rates, first quarter											
,, second quarter											
Instalment of Emigration Loan, when entered into by the Guardians											
Interest											
Other Separate Charges, viz. :—											
<i>Common Charges.</i>											
Instalment of Workhouse Loan, apportioned according to the averages in force at the time the money was borrowed											
Interest, apportioned in like manner											
Salaries of Officers, and other common charges, apportioned according to the existing averages, share of											
Balance in favour of the Parish						Balance against the Parish . . .					

UNION

FORM 21 (a).—*The Admissi*[illegible]

When a pauper is admitted before breakfast the Master is to enter in the column for "next meal after admission." When a pauper is discharged after breakfast the Master is to enter in the column for "last meal before discharge."

The columns "Class for Diet" are to be filled up by the figure 1. The Classes for Diet are—1. ^A from 2 to 9; 5. Able-bodied Women; 6. Old and Infirm Women; 7. Girls
(a) See Art. 15.

[illegible]

sion" the letter B; when before dinner the letter D; and when before supper the letter S. And when a discharge" the letter B; when after dinner the letter D; and when after supper the letter S.

bodied Men; 2. Old and Infirm Men; 3. Boys from 9 to 13 or 16, according to the Dietary Order; 4. Boys 9 to 13 or 16, according to the Dietary Order; 8. Girls from 2 to 9; 9. Infants.

[illegible]

4. The number of each class of Paupers actually relieved on the *first of January* and on the *first of July* respectively in each year, is to be shown at the beginning of this book, a portion of the book being set apart and ruled for this purpose.

Form 25 (a).—Daily Provisions Consumption Account for _____ the _____ day of _____ 18 _____ .

UNION.

BREAKFAST.						DINNER.						SUPPER.					
Class.	Total Numbers.	Deduct.		Prepared Provisions.		Class.	Total Numbers.	Deduct.		Prepared Provisions.		Class.	Total Numbers.	Deduct.		Prepared Provisions.	
		Sick *	Ab-sent	oz. each	lb. oz. each			oz. each	lb. oz. each	Sick *	Ab-sent			oz. each	lb. oz. each	Sick *	Ab-sent	oz. each	lb. oz. each
1						1						1					
2						2						2					
3						3						3					
4						4						4					
5						5						5					
+						—						—					
6						6						6					
7						7						7					
8						8						8					
9						9						9					
Totals (2)						Totals						Totals					
Quantities of the several principal Articles in their unprepared state taken from the Stores to supply the above Meals (3).																	

(1) The names of the Articles prescribed in the Dietary are to be inserted.

(2) The Total quantities on this line represent the quantities of the several Articles of prepared Provisions required for each Meal.

(3) The quantities of the several principal Articles in their unprepared state, necessary to supply the quantities of prepared Provisions so required, are to be entered under the quantities of prepared Provisions for each Meal, and carried to the "Weekly Provisions Consumption Account" (Form 26). In the case of Meat, the weight of Bone and Meat are to be shown separately, but the weight of Bone may be added to the Meat in the Weekly Account, (Form 26).

* Those only of the Sick who have not the ordinary Diet are to be deducted.

† On this line are to be placed such of Class 5 as have larger allowances than the Diet Table gives, on account of their being employed as nurses or in the household work.

(a) See Art. 15.

Form 27 (a).—Provisions Receipt and Consumption Account for the _____ Week of the Quarter
ending _____ 18 .
UNION.

ARTICLES.	Stock brought forward.	New Stock.	No. of Invoice.	Totals of Stock Brought Forward, and New Stock.	Consumed.		Remaining in Store.	Totals Consumed and Remaining in Store.	Required for next Week.
					By the Paupers.	By the Officers and Servants of the Workhouse.			

The "New Stock" of the several Articles, and the quantities "Consumed" "by the Paupers," and "by the Officers and Servants of the Workhouse" respectively, are to be carried to the "Summary of Provisions received and Provisions consumed," (Form 28.)
(a) See Art. 15.

Form 28 (a).—Summary of Provisions Received and Provisions Consumed in the
Quarter ending_____.

_____ UNION.

						*											
						lb. oz.	lb. oz.										
Received 1st week												
„ 2nd	„												
„ 3rd	„												
„ 4th	„												
„ 5th	„												
„ 6th	„												
„ 7th	„												
„ 8th	„												
„ 9th	„												
„ 10th	„												
„ 11th	„												
„ 12th	„												
„ 13th	„												
Totals received												
Consumed by the Paupers 1st week																	
„ 2nd	„																
„ 3rd	„																
„ 4th	„																
„ 5th	„																
„ 6th	„																
„ 7th	„																
„ 8th	„																
„ 9th	„																
„ 10th	„																
„ 11th	„																
„ 12th	„																
„ 13th	„																
Totals consumed by the Paupers	.																
Consumed by the Officers and Servants of the Workhouse												
„ 2nd	„																
„ 3rd	„																
„ 4th	„																
„ 5th	„																
„ 6th	„																
„ 7th	„																
„ 8th	„																
„ 9th	„																
„ 10th	„																
„ 11th	„																
„ 12th	„																
„ 13th	„																
Totals consumed by the Officers and Servants of the Workhouse	}																

The "Totals received," the "Totals consumed by the Paupers," and the "Totals consumed by the Officers and Servants of the Workhouse," are to be carried to the "Balance of the Provisions Account for the Quarter," Form 29.)

* The names of the Articles are to be placed at the head of the several Columns.
(a) See Art. 15.

[illegible]

GIVEN OUT.

[illegible]

se, the number of the articles received and given out.

received and converted, and the Account is to be made up and balanced every half-year.

FORM 33 (a).—*The Application and Report Book for the Quarter ending*

18

Parish of

UNION.

Names of Applicants, their Wives, and Children under 16, dependent on them.	Age.	Residence, where, or with whom.	Calling.	If Adult, whether Single, Married, Widow, or Widower. If Child, whether Orphan, Deceased, or Illegitimate.	If ordinarily Able-bodied.	If partially or wholly Disabled, and the description of Disability.	Medical Relief.	<p>If Receiving</p> <p>Regular or Temporary Relief, and any other and what Relief, from Clubs, Charitable Institutions, Government Pensions, or otherwise; such Relief, Pension, Allowance, or Contribution to be described, and the Amount stated.</p>	Present Cause of seeking Relief, or Nature of Application.	Observations, and Names of Relations liable by law to relieve the Applicant, distinguishing those apparently capable of assisting the Applicant.	Present Weekly Earnings, or other Income of Applicants, and Family dependent on them.	Reported as given by Overseers.	Given by Relieving Officer.	Quantity and Description of Relief in Kind.	Value.	Date when given.	<p>Money.</p> <p>Quantity and Description.</p> <p>Value.</p> <p>For what Time allowed, or nature of the Order, made.</p>	Relief ordered by Guardians.	Other Orders of the Board (if any).	Week when Order made.	Initials of Chairman or Clerk.	Observations.
---	------	---------------------------------	----------	--	----------------------------	---	-----------------	---	--	--	---	---------------------------------	-----------------------------	---	--------	------------------	--	------------------------------	-------------------------------------	-----------------------	--------------------------------	---------------

Instructions to the Relieving Officer for filling up the Application and Report Book.

1. The names of individuals comprised in families seeking relief must be inserted in the list in succession, thus:—

John Smith, Father. } . . . Children { Anne;
Rachael Smith, his Wife, } . . . Jane;

2. If the age be not exactly known, it must be given as correctly as may be.

3. In setting down the calling of the applicant for relief, the name of the particular branch of labour which he has exercised must be inserted, thus:—"Agricultural labourer," "Thatcher," &c. In like manner, the callings of the relations of the applicant who may be liable to contribute to his or her maintenance should be stated. In the cases of Children the Parents' calling must be inserted.

(a) See Art. 18.

4. Care must be taken to inquire closely into the causes of the applications for relief, and to insert a correct statement of them.

5. In specifying the causes of the applications for relief by Able-bodied Labourers, where the application is founded on the loss of work, name the particular sort of work.

6. In specifying the causes of the applications for relief of Children who become chargeable from the neglect or inability of their Parents to provide for them, specify the nature of the inability or other cause; as, "Father's insanity;" "Father's inability to obtain work;" "Father absent from home," "Father imprisoned,"

7. In cases of applications arising from Infirmy of Mind or Body, designate the nature and extent of the infirmity; as a "Lunatic," or "Idiot," or "Deaf and Dumb," or "Crippled in the hand or foot," or "Helpless from old age."

MONEY PORTION.

[illegible]

relief in kind is administered through the medium of Tickets, all relief out of the cash in the Relieving Officer's hands, whether in money or in kind, is to be entered as Money.

FORM 37 (a).—Summary of Receipts and Expenditure for the Quarter ended 18 .
(To be entered immediately after the Account for the last week of every Quarter in the Relieving Officer's Receipt and Expenditure Book.)

Dr.				Cr.					
				Money.		Kind.		Money.	
				£.	s.	£.	s.	£.	s.
				£.	d.	£.	d.	£.	d.
Balance brought forward									
As per Receipt and Expenditure Book,									
		1st week							
		2nd							
		3rd							
		4th							
		5th							
		6th							
		7th							
		8th							
		9th							
		10th							
		11th							
		12th							
		13th							
Parishes in Relieving Officer's District,									
viz.—									
_____ , as per Out-Relief List									
_____ ,									
_____ ,									
_____ ,									
Totals (1)									
Unions charged with Relief to Non-Settled									
Poor, viz.—									
_____ , as per Out-Relief List									
_____ ,									
_____ ,									
Totals (2)									
Sums of Totals (1) and (2) respectively .									(B)
Balance in hand at the end of the Quarter									
					(A)				

The totals marked (A) and (B) respectively must correspond. The totals of the expenditure in money in respect of the relief of the settled and non-settled poor, with the balance in hand (if any), will give the total marked (A), and those of the relief in kind will give the total marked (B), on the credit side of this account.

(a) See Art. 17.

SCHEDULE (E).

Form 38 (a).—Statement of the Auditor in reference to the Books of the several Unions in the District for the Half Year ended _____, 18

and Auditing of Accounts.

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Names of Unions.	Name of Officer omitting to keep any Book, or keeping it imperfectly.	SCHEDULE (B). CLERK.						SCHEDULE (C). MASTER OF WORKHOUSE.												SCHEDULE (D). RELIEVING OFFICER.					Observations.
		Minute Book.	General Ledger.	Parochial Ledger.	Relief Order Book.	Order Check Book.	Pauper Classification Book.	Inventory.	Admission and Discharge Book.	In-door Relief List.	Abstract of In-door Relief List.	Master's Day Book.	Daily Provisions Consumption Account.	Weekly Provisions Consumption Account.	Provisions Receipt and Consumption Account.	Quarterly Summary of Provisions Received and Consumed.	Quarterly Balance of Provisions Account.	Clothing Materials Receipt and Consumption Book.	Clothing Receipt and Expenditure Book.	Clothing Register Book.	Application and Report Book.	Out-Relief List.	Abstract of Out-Relief List.	Receipt and Expenditure Book.		Quarterly Summary of Receipts and Expenditure.
		11.	12.	13.	14.	16.	20.	21.	22.	23.	24.	25.	26.	27.	28.	29.	30.	31.	32.	33.	34.	35.	36.	37.	

Dated _____, 18

_____, Auditor.

Under the name of any Book contained in this Schedule which is not kept at all, or is imperfectly kept, the Auditor is to write, opposite to the name of the Officer ordered to keep such book, in the former case "not kept," and in the latter, the word "imperfectly." If there be no defect, the Auditor must state that fact in the column for Observations.

(a) See Art. 43.

Form 39.^(a)—Statement of the Auditor of the _____ District in reference to the Officers' Bonds required to be produced to him at the Audit next after the 25th day of March, 18 . . .

Names of Unions.	Name of every Officer required to give a Bond.	Office.	Whether the Bond was produced.	Whether any Certificate or Proof that each Surety is living, and is not Bankrupt or Insolvent, was produced.	Observations.

Dated _____ 18 . . . Auditor.

(a) See Art. 4^d.

SCHEDULE F.

Containing the Names of the Unions to which the annexed Order applies.

Aberaeron.	Bishop Stortford.	Chertsey.
Abergavenny.	Blaby.	Chesterfield.
Aberystwith.	Blackburn.	Chester-le-Street.
Abingdon.	Blandford.	Chesterton.
Albans, St.	Blean.	Chippenham.
Alcester.	Blofield.	Chipping Norton.
Alderbury.	Blything.	Chipping Sodbury.
Alnwick.	Bodmin.	Chorley.
Alresford.	Bolton.	Chorlton.
Alton.	Bootle.	Christchurch.
Altrincham.	Bosmere and Claydon	Church Stretton.
Amersham.	Boston.	Cirencester.
Amesbury.	Boughton, Great.	Cleobury Mortimer.
Amphill.	Bourn.	Clifton.
Andover.	Brackley.	Clitheroe.
Anglesey.	Bradfield.	Clun.
Asaph, St.	Bradford (Wilts).	Clutton.
Ashbourne.	Bradford (York).	Cockermouth.
Ashby-de-la-Zouch.	Braintree.	Colchester.
Ashford, East.	Brampton.	Columb, St., Major.
Ashford, West.	Brecknock.	Congleton.
Ashton-under-Lyne.	Brentford.	Conway.
Aston.	Bridge.	Cookham.
Atcham.	Bridgend and Cowbridge.	Corwen.
Atherstone.	Bridgwater.	Cosford.
Auckland.	Bridgnorth.	Cranbrook.
Austel, St.	Bridlington.	Crediton.
Axbridge.	Bridport.	Crickhowell.
Axminster.	Brixworth.	Cricklade and Wootton
Aylesbury.	Bromley.	Bassett.
Aylsham.	Bromsgrove.	Croydon.
	Bromyard.	Cuckfield.
	Buckingham.	
	Builth.	Darlington.
Bakewell.	Buntingford.	Dartford.
Bala.	Burnley.	Daventry.
Banbury.	Burton-upon-Trent.	Depwade.
Bangor and Beaumaris.	Bury.	Derby.
Barnet.		Devizes.
Barnstaple.		Dewsbury.
Barrow-on-Soar.		Docking.
Basford.	Caistor.	Dolgelly.
Basingstoke.	Calne.	Doncaster.
Bath.	Cambridge.	Dorchester.
Battle.	Camelford.	Dore.
Beaminster.	Cardiff.	Dorking.
Bedale.	Cardigan.	Dover.
Bedford.	Carlisle.	Downham.
Bedminster.	Carmarthen.	Drayton.
Belford.	Carnarvon.	Driffield.
Bellingham.	Castle Ward.	Droitwich.
Belper.	Catherington.	Droxford.
Berkhampstead.	Caxton and Arrington.	Dudley.
Berwick-upon-Tweed.	Cerne.	Dulverton.
Beverley.	Chailey.	Dunmow.
Bicester.	Chapel-en-le-Frith.	Durham.
Bideford.	Chard.	Dursley.
Biggleswade.	Cheadle.	
Billericay.	Chelmsford.	
Billesdon.	Cheltenham.	
Bingham.	Chepstow.	Easington.

Schedule F—*continued.*

Easingwold.
Eastbourne.
East Grinstead.
Easthampstead.
East Retford.
Eastry.
East Ward.
Ecclesall Bierlow.
Edmonton.
Elham.
Ellesmere.
Ely.
Epping,
Epsom.
Erpingham.
Eton.
Evesham.

Faith, St.
Falmouth.
Fareham.
Faringdon.
Farnham.
Faversham.
Festiniog.
Flegg, East and West.
Foleshill
Fordingbridge.
Forehoe.
Freebridge Lynn.
Frome.
Fulham.
Fylde.

Gainsborough.
Garstang.
Gateshead.
Germans, St.
Glandford Brigg.
Glendale.
Glossop.
Gloucester.
Godstone.
Goole.
Grantham.
Gravesend and Milton.
Greenwich.
Guildford.
Guiltscross.
Guisborough.

Hackney.
Hailsham.
Halifax.
Halstead.
Haltwhistle.
Hambleton.
Hardingstone.
Hartismere
Hartley Wintney.
Haslingden.

Hastings.
Hatfield.
Havant.
Haverfordwest.
Hay.
Hayfield.
Headington.
Helmsley Blackmoor.
Helston.
Hemel Hempstead.
Hendon.
Henley.
Henstead.
Hereford.
Hertford.
Hexham.
Highworth and Swindon.
Hinckley.
Hitchin.
Holbeach.
Holborn.
Hollingbourn.
Holsworthy.
Holywell.
Honiton.
Hoo.
Horncastle.
Horsham.
Houghton-le-Spring.
Howden.
Hoxne.
Huddersfield.
Hungerford.
Huntingdon.
Hursley.

Ipswich.
Ives, St.

Keighley.
Kendal.
Kettering.
Keynsham.
Kidderminster.
Kingsbridge.
Kingsclere.
King's Lynn.
King's Norton.
Kingston-upon-Thames.
Kington.
Knighton.

Lampeter.
Lancaster.
Lanchester.
Langport.
Launceston.
Ledbury.
Leek.
Leicester.
Leigh.

Leighton Buzzard.
Leominster.
Lewes.
Lewisham.
Lexden and Winstree.
Leyburn.
Lichfield.
Lincoln.
Linton.
Liskeard.
Llandilo Fawr.
Llandovery.
Llanelly.
Llanfyllin.
Llanrwst.
Loddon and Clavering.
London, City of.
London, East.
London, West.
Longtown.
Loughborough.
Louth.
Ludlow.
Luton.
Lutterworth.
Lymington.

Macclesfield.
Machynlleth.
Madeley.
Maidstone.
Maldon.
Malling.
Malmsbury.
Malton.
Manchester.
Mansfield.
Market Bosworth.
Market Harborough.
Marlborough.
Martley.
Medway.
Melksham.
Melton Mowbray.
Mere.
Meriden.
Merthyr Tydvil.
Midhurst.
Mildenhall.
Milton.
Mitford and Launditch.
Monmouth.
Morpeth.
Mutford and Lothingland.

Nantwich.
Narberth.
Neath.
Neot's, St.
Newark.
Newbury

Schedule F—continued.

Newcastle-in-Emlyn.	Richmond (Yorkshire).	Strand.
Newcastle-under-Lyne.	Ringwood.	Stratford-upon-Avon.
Newcastle-upon-Tyne.	Risbridge.	Stratton.
Newent.	Rochdale.	Stroud.
New Forest.	Rochford.	Sturminster.
Newhaven.	Romford.	Sudbury.
Newmarket.	Romney Marsh.	Sunderland.
Newport (Monmouth).	Romsey.	Swaffham.
Newport (Salop).	Ross.	Swansea.
Newport Pagnell.	Rothbury	
Newton Abbot.	Rotherham	Tamworth.
Newtown and Llanidloes.	Royston	Taunton.
Northallerton.	Rugby	Tavistock.
Northampton.	Runcorn	Teesdale.
North Aylesford.	Ruthin	Tenbury.
Northleach.	Rye	Tendring.
Northwich.		Tenterden.
North Witchford.	Saffron Walden	Tetbury.
Nottingham.	Salford	Tewkesbury.
Nuneaton.	Samford	Thakeham.
	Saviour's St.	Thame.
Oakham.	Scarborough	Thanet, Isle of
Okehampton.	Sculcoates	Thetford.
Olave's St.	Sedbergh	Thingoe.
Ongar.	Sedgefield	Thirsk.
Ormskirk.	Seisdon	Thomas, St.
Orsett.	Selby	Thornbury.
Oundle.	Settle	Thorne.
	Sevenoaks	Thrapston.
Pateley Bridge.	Shaftesbury	Ticehurst.
Pattingham.	Shardlow	Tisbury.
Pembroke.	Sheffield	Tiverton.
Penkridge.	Sheppey	Todmorden.
Penrith.	Shepton Mallet	Tonbridge.
Penzance.	Sherborne.	Torrington.
Pershore.	Shiffnal.	Totnes.
Peterborough.	Shipston-upon-Stour.	Towcester.
Petersfield.	Skipton.	Tregaron.
Petworth.	Skirlaugh.	Truro.
Pewsey.	Sleaford.	Tunstead and Happing.
Pickering.	Solihull.	Tynemouth.
Plomesgate.	Southam.	
Plympton, St. Mary.	South Molton.	Uckfield.
Pocklington.	South Shields.	Ulverstone.
Pont-y-pool.	South Stoneham	Uppingham.
Poole.	Southwell.	Upton-upon-Severn.
Poplar.	Spalding.	Uttoxeter.
Portsea Island.	Spilsby.	Uxbridge.
Potterspurty.	Stafford.	
Prescot.	Staines.	Wakefield.
Presteigne.	Stamford.	Wallingford.
Preston.	Stepney.	Walsal.
Pwllheli.	Steyning.	Walsingham.
	Stockbridge.	Wandsworth and Clapham.
Radford.	Stockport.	Wangford.
Reading.	Stockton.	Wantage.
Redruth.	Stokesley.	Ware.
Reeth.	Stone.	Wareham and Purbeck.
Reigate.	Stourbridge.	Warminster.
Rhayader.	Stow.	Warrington.
Richmond (Surrey).	Stow-on-the-Wold.	Warwick.

Schedule F—continued.

Watford.	West Hampnett.	Wirrall.
Wayland.	West Ward.	Wisbeach.
Weardale.	Weymouth.	Witham.
Wellingborough.	Wheatenhurst.	Witney.
Wellington (Salop).	Whitby.	Woburn.
Wellington (Somerset).	Whitechurch.	Wokingham.
Wells.	Whitechapel.	Wolstanton and Burslem.
Welwyn.	Whitehaven.	Wolverhampton.
Wem.	Wigan.	Woodbridge.
Weobly.	Wigton.	Woodstock.
Westbourne.	Williton.	Worcester.
West Bromwich.	Wilton.	Worksop.
Westbury-upon-Severn.	Wimborne and Cranborne.	Wortley.
Westbury and Whorwells-down.	Wincanton.	Wrexham.
West Derby.	Winchcomb.	Wycombe.
West Firle.	Winchester, New.	
West Ham.	Windsor.	Yeovil.
	Winslow.	York.

Given under our hands and seal of Office, this Seventeenth day of March, in the year One thousand eight hundred and forty-seven.

(L.S.)

GEO. NICHOLLS.

G. C. LEWIS.

EDMUND W. HEAD.

ii.—CIRCULAR LETTER from the POOR LAW COMMISSIONERS to BOARDS OF GUARDIANS, relating to the Order of Accounts.

*Poor Law Commission Office, Somerset House,
17th March, 1847.*

SIR,

The Poor Law Commissioners' Order relating to accounts, now rescinded, was issued generally, in 1836. During the period which has elapsed since the issuing of that Order, experience has shewn that the books and forms prescribed by it are susceptible of being rendered, in some respects, more complete. A change, moreover, has become necessary in consequence of the alteration in the periods of the Audit of Accounts, effected under the authority of the Act of 7 and 8 Victoria, c. 101.

The Commissioners have accordingly framed the Order sent with this letter, and have issued it as a general rule to the Unions throughout the country.

It will be observed, that until the 25th of March, 1848, the adoption of the Books and Forms prescribed by this order will be discretionary with the Board of Guardians, and the Officers of Unions and Parishes, and thus will be avoided much of the inconvenience, which otherwise might be occasioned by the sudden introduction of an entirely new set of books and forms.

The Commissioners will now proceed to point out the chief alterations which this order effects, and explain such of its provisions as seem to require explanation.

Articles 1—4 relate to the books and accounts of Overseers.

The Rate Book.—(Form 1.)—The form of this book differs from

that prescribed by the Commissioners in their General Order, dated 22nd April, 1842, relating to the duties of Overseers, and the present Form supersedes the one referred to. The arrears of rates in column No 2, which are not excused, are, according to this Form, to be carried to column 12, headed "recoverable arrears of former rates;" and the sums in that column, and the amount of the new rate as stated in column 11, being added together, will constitute the "amount actually to be collected," to be entered in column 13.

The Overseers' Book of Receipts and Payments—(Form 2)—is to contain an account of all sums received and paid by the Overseers on behalf of the Parish; these, as the law now stands, will be found to come under some of the heads of receipts or payments set forth in Art. 1; and also in the *Balance Sheet*, Form 3. Every transaction, excepting receipts from poor rate, should be entered under its true date. Monies received from the poor rate cannot be entered in this manner, but the total amount received on account of each rate during the half year, should be entered in one sum. In the *memorandum* at the foot of the account for the half year, should be entered in respect of each rate,—1, the total amount of the rate; 2, the amount legally excused in such rate; 3, the amount not recoverable; and 4, the sum remaining to be accounted for.

The attention of the Overseers is particularly directed to section 33, of the Act 7 and 8 Vic., c. 101, which requires that the rate-books and other accounts of the Parish, should be made up and balanced seven clear days at least before the day fixed for the audit of accounts, and that the books so made up should be forthwith deposited for inspection at the house of some one of the Overseers, or other Officers or of the Collector or Assistant Overseer, or at some other house within the Parish. The non-observance of these requisitions may subject the Overseers to certain penalties.

The Balance Sheet of the Overseers' Receipt and Payments—(Form 3)—is a modification of the Overseers' present "Quarterly Statement," and is to contain the total amount of each class of the Overseers receipts and payments for the half year, arranged in the order and under the heads indicated in the Form. This balance-sheet will furnish the Clerk of the Board of Guardians with the materials for preparing the *Yearly Abstract of the separate accounts of the Parishes*—(Form 18)—the headings of which correspond, in all respects, with the items in the "Balance-Sheet." (See Art. 28).

It will be seen, by reference to Art. 19, that the Overseers' Books are to be made up and balanced to the 25th of March, and the 29th of September, in each year.

Article 3.—*The Rate Receipt Check Book and General Receipt Check Book*.—(Forms 4 and 5).—It will be observed that the Overseers are not bound to use these books when there are less than thirty rate-payers on the Rate-Book. Collectors, however, being paid officers, are, in all cases, bound, by Art. 6, to keep the former of these books.

Article 4.—*The Terrier and Inventory*—(Forms 6 and 7) which, under the former Order, all Overseers were required to make out at the end of the Michaelmas quarter of every year, are now to be made out when the Overseers are required to do so by the Auditor, or by the Commissioners.

Article 5.—12 contain provisions in regard to^{ee} Collectors. It will be noticed that according to Art. 53, the term Collector includes both the Assistant Overseers and Collectors, whether appointed under any Act of Parliament, or any order of the Commissioners.

Article 6.—In Parishes where the number of the rate-payers is large, it will be convenient if the Collector leaves a note, properly dated of the demand for Poor Rate at the house of every rate-payer who may not pay the rate when first demanded.

It is obviously undesirable that a Collector of poor rates should hold money in his hands for a longer time than is absolutely necessary; and the Commissioners have, therefore, by Art 8, required that every Collector shall pay over weekly, all monies in his hands belonging to the Parish, to the Overseers' Banker, or to one of the Overseers themselves; and that, whenever, in the course of any week, the sum of money in his hands shall exceed £50, he shall pay over the sum forthwith. The "*Collecting and Deposit Book*," (Form 8) is prescribed for the purpose of shewing the amount in the Collectors hands at any time.

The Collector's Monthly Statement—(Form 9)—which will be made up from the materials contained in the "*Collecting and Deposit Book*" is, in pursuance of Art 10, to be delivered by every Collector to one or more of the Overseers, and by every Collector appointed under an order of the Commissioners it is also to be delivered to the Board of Guardians. The object of this statement is to inform the Overseers and the Board of Guardians of the state of the Collector's account at the close of each month. The Commissioners request the particular attention of Overseers and Boards of Guardians to the necessity of superintending the proceedings of persons employed in collecting the poor rates: full opportunity for doing so will be given by the *statement* now prescribed, and proper vigilance, on the part of the local authorities, may prevent loss.

The Collector's Unpaid Rates Statement.—(Form 10.)—Under section 32, of the 7 and 8 Vict., c. 101, the Overseers are liable for any money which may be lost through their neglect; and the Auditor is empowered to surcharge them therewith. The object of this statement is to enable the Auditor to ascertain whether any, and what amount of Poor Rates may have been so lost; and, also, whether any Poor Rates remain uncollected, which are recoverable, and which ought to have been collected. It is necessary for Overseers to bear this in mind, as by sec. 61 of 7 and 8, Vic. 101, every Collector or Assistant-Overseer is bound to obey the majority of the Overseers of the Parish for which he acts in all matters relating to the collection of the rates; and it must, at the same time, be remembered that the responsibility of the Overseers for the payment of contributions and other matters, is not diminished by the appointment of a Collector or Assistant-Overseer whom they themselves have the power of controlling.

Articles 13 and 14 relate to the Accounts to be kept by the Clerk.

The Minute Book.—It will be observed, that Art. 13 requires the Clerk to set forth in the Minutes, in addition to the proceedings of the Board, a statement of the books and accounts examined by him.

The General Ledger.—(Form 11)—The principle upon which the

Ledgers are to be kept is the same as that exemplified in the Commissioners' former Order. Several additional accounts have, however, become necessary since the issuing of that order. With regard to the "Invoice Account," or "Tradesmen's Accounts," the Commissioners recommend that the Invoices entered in the Master's *Day Book* (Form 24) should be posted, either to the credit of an "Invoice Account," or, if the Board of Guardians so direct, to the credit of separate "Tradesmen's Accounts," and to the debit of the "Provisions Account," the "Common Charges Account," or such other proper accounts as each case may require.

The Parochial Ledger.—(Form 12) is intended to contain the accounts of the several Parishes with the Union, to the debit of which accounts are to be posted the portions of the several classes of expenditure chargeable to such Parishes; and to the credit of which are to be posted the contributions paid by the Overseers to the Treasurer of the Union, and any other sums to the credit of which the Parishes may be entitled, such, for example, as balances struck by the Auditors, and paid over to the Treasurer, in pursuance of 7 and 8, Vic. c. 101, sec. 32. The Parochial Ledger will be adopted in such Unions only as contain a sufficient number of Parishes to make it desirable to do so. In small Unions it will, probably, be found most convenient to open accounts with the several Parishes in the General Ledger, as has been the custom under the former Order.

It will be observed, that the several items in the "Parochial Ledger" are to be printed and numbered in precisely the same order as they appear in the "*Financial Statement*,"—(Form 17.) This will greatly facilitate the making up of the statement, and will materially contribute to the accuracy of this branch of the accounts.

The Non-settled Poor Ledger.—The Commissioners think that it may be found convenient in Unions, in which there are accounts for relief to non-settled poor, against many other Unions, to keep such accounts in a separate Ledger, so that the account against each of such Unions for several years may appear at one view, and also be separated from the General accounts of the Union advancing the relief.

With regard to the necessity for keeping the Parochial Ledger, and the Ledger for non-settled Poor in separate books, the Clerk will take the directions of the Board of Guardians. No extra trouble will be imposed upon him by the mere separation of the books.

The Relief Order Book—(Form 13)—is substituted for the present "Abstract of the Application and Report Book," and is to contain entries of those cases in which the Board of Guardians order relief to be given, or allow relief provisionally given by the Relieving Officers. It will not be necessary that minutes of any orders for relief entered in this Book should be entered also in the ordinary Minute Book, but minutes may be made therein referring to the particulars recorded in this book: care should be taken that the entries in this book correspond with those in the *Application and Report Book*—(Form 33)—on which it is a check, the latter being ordinarily in the custody of the Relieving Officer.

The Order Check Book.—(Form 14.)—This book is to be used in every case in which orders are given by the Board of Guardians, for articles to be supplied, or for work or repairs to be done.

The Pauper Classification Book.—(Form 15.)—This book is to be made up from the Statistical portion of the In-door and Out-door Relief Lists, the Non-resident Poor accounts, and the Medical Relief Books. The numbers of paupers belonging to each parish of the several classes relieved in the half-year being brought together in this book, will constitute the materials for making up the *Statistical Statement* (Form 16) which the Clerk, by Art. 23, is required to transmit to the Commissioners.—See Articles 21 and 22, and the Notes at the foot of the Form. No fresh labour is imposed on the Clerk by keeping this book, the particulars being substantially the same as those contained in the “Quarterly Abstract,” on the contrary, a saving of labour is effected, inasmuch as this book and the Statistical Statement, will have to be made up only half-yearly. This Book, moreover, renders unnecessary any copy or duplicate of the Statistical Statement. The “Pauper Description Book” is discontinued.

Article 15—Prescribes the Accounts to be kept by the Master of the Workhouse.

1. *The Inventory Book.*—(Form 20.)—It will be observed, that bedding and house linen which, under the former Order were entered in the Clothing Accounts, are to be entered in this book in addition to fixtures, furniture, utensils, and other effects.

2. *The Admission and Discharge Book.*—(Form 21.)—This book, as revised, is so arranged as to show the numbers in the Workhouse at each meal, of the several classes into which the paupers are distributed in the “Daily Provisions Consumption Account.” (Form 25.)—It will show also the number attached to the pauper’s own clothes when they are put aside upon his admission, and also marked on the clothes given out to such pauper. Under the same number his name will be found in the “Clothing Register Book.”—(Form 32.)

3. *The In-door Relief List.*—(Form 22)—as revised, is adapted to the half-yearly accounts. The present mode of indicating in the “In-door Relief List” the classes to which the paupers belong having been found inconvenient in making up the statistical portion of the former “Abstract”—(Form 11 B)—the Commissioners have inserted in the present form the several columns of the “Statistical Statement,” which will now be substituted for that portion of the Abstract.

The entries in these columns being made by the Master, the several totals may be transferred by the Clerk to the “Pauper Classification Book,” with far greater readiness than can now be done, when he has to abstract and classify the individuals entered in the Relief Lists.

4. *The Abstract of the In-door Relief List.*—(Form 23)—has merely been adapted to the half-yearly accounts.

5. *The Master’s Day Book.*—(Form 24.)—This Book is provided in order that the Master may record all the invoices of goods supplied, and of work done at the Workhouse. It also furnishes a cash account in which the Master is to enter all his receipts and payments. By Art. 18 the Clerk is required to examine the entries in this book, and to see that all the goods supplied are carried by the Master to the proper accounts in his books. It will be the Clerk’s own duty to carry them to the proper accounts in the Ledger.

6. *The Daily Provisions Consumption Account.*—(Form 25)—is introduced to facilitate the ascertaining of the quantities of the several

principal articles of cooked or prepared provisions required according to the Diet Table, for each meal; and also to record these quantities, together with the quantities of the articles in the form in which they are received into the House, that is, in their raw or unprepared state. It is essential that the Master should record the actual consumption of the raw provisions taken out of store and not returned thereto, rather than, as is sometimes the case at present, enter as the quantities consumed a mere weekly estimate or calculation made with reference to the Diet Table.

7. *The Weekly Provisions Consumption Account.*—(Form 26.)—This account is prescribed for the purpose of collecting together, in weekly totals, the quantities in their raw or unprepared state, of the several articles which appear by the “Daily” Account to have been used during each week. The weekly entry for such of the sick as *have not the ordinary house diet*, will be checked by the diet and the amount of extras, every article of which for the week should be entered opposite each name in the *Workhouse Medical Relief Book*. The blank columns in that book may be used for the entry of the articles of an ordinary kind not mentioned in the printed headings.

8. *The Provisions Receipt and Consumption Account.*—(Form 27.)—as revised, differs from the form now in use principally in being divested of the money columns. A considerable saving of time and labour to the Master will be effected, by requiring the calculations of the money value of the quantities of the several articles entered in this Account to be made quarterly instead of weekly.

9. In order, however, to effect this alteration, it was necessary to introduce the *Quarterly Summary of Provisions Received and Provisions Consumed*—(Form 28), so as to enable the Master to ascertain the quarterly totals of provisions received, provisions consumed by the officers and servants of the Workhouse, and provisions consumed by the paupers.

10. *Quarterly Balance of the Provisions Account.*—(Form 29.)—This Form is similar to that of the “Provisions Receipt and Consumption Account,” excepting that money columns are added for the purpose of introducing the calculations referred to in the notice of that account. Should this account not balance on the first trial, it will at once be seen, by comparing the columns of totals, in reference to which article the error has arisen; and by tracing backwards the entries relating to that article, the error will readily be detected.

With regard to the Provisions Accounts generally, it may appear at first sight, that the forms now prescribed are more complicated than those in use. In fact, however, all the steps prescribed in these forms have heretofore been necessarily taken by the Master, if his accounts have been properly kept, although he may not have preserved a permanent record of them; and the keeping of these accounts ought, therefore, to entail no additional labour on him.

11. *The Clothing Materials Receipt and Conversion Account.*—(Form 30.)—This book, in its modified form, will be in the nature of a *Dr.* and *Cr.* account of every article of materials for clothing and bed and house linen. The Account will be debited with the several articles of materials supplied to the Workhouse from time to time, and credited with the quantities of such materials from time to time converted into clothing or bed and house linen.

12. *The Clothing Receipt and Expenditure Account.*—(Form 31).—The number of articles of clothing of each description purchased, or made up in the house, is to be entered in the proper column of this Account, when purchased or made up, in the same manner as the number of articles is entered in the present “Clothing Receipt Book.” In reference to the expenditure of clothing, a different system to that hitherto pursued is introduced. It will be seen, that clothing is to be numbered in suits before it is given out. A suit for a man will probably consist of one coat, one waistcoat, one pair of trousers, two shirts, a pair of shoes, two pairs of stockings, one hat, and two handkerchiefs, all of which will bear the same number. When a suit is given out, the number marked thereon is to be entered in the column appropriated for that purpose, and the number of articles of each description comprised in the suit, is also to be entered in the proper columns. This account being balanced at the end of the half-year, will shew the numbers of the several new articles remaining in store.

13. *The Clothing Register Book.*—(Form 32.)—At the head of the several columns of this book, numbers will be inserted beginning with No. 1, and following each other consecutively; and when a suit of clothes is given out, the name of the person to whom it is given, with the date of his admission, will be entered under the number marked on the suit. In addition to this number, another number indicating the size of the suit, is to be inserted in the space set apart for it. When the person to whom the suit was given out is discharged, the date of his discharge is to be entered, and such entry will show that the suit is available for any other person whom it may fit; and the name of the other person to whom the same suit is given out, will be entered under the previous name. When any article of a suit is worn out, another article of the same size and description is to take its number and be substituted for it. This article will, of course, be entered in the Clothing Receipt and Expenditure Account, in the manner already explained.

The Commissioners have not come to the determination of adopting this system, without first ascertaining that it was not only practicable but perfectly simple, and that it had been in use in some Workhouses for several years. The Commissioners have learnt that Mr. CHAS. KNIGHT will be prepared to supply the Stamps and Ink necessary for impressing the numbers on the clothes, at a trifling cost. The number should on no account be stamped on a conspicuous part of the garment, but it should be so placed, as not to be visible when the garment is worn.

The principle on which the charge for clothing is to be distributed, like that on which the charge for provisions is distributed, is the collective number of days during which the paupers of each parish have been maintained in the Workhouse. It is difficult, however, to estimate accurately the wear and tear of clothes, some of which last a longer and some a shorter time.

The Commissioners believe that the most common, although not the most accurate plan is to charge against the Parishes whose paupers have been received into the Workhouse during the quarter, the cost of all *new* Clothing given out of store (*not all new Clothing purchased*) in the course of that quarter. Thus, the balance of the clothing account carried on represents the value of the new clothing in store,

and what has been given out (though the Master is of course bound to account for it, to preserve it, and to use it,) is charged when it is given out *once for all*. The Commissioners believe that it is a general rule that if the cost of clothing exceeds a halfpenny a day, inquiry should be made into this department of the accounts.

It will be for the Guardians to approximate as nearly as possible to the principle of the Poor Law Amendment Act, that each parish should bear the cost of the relief afforded to the poor chargeable to it in the Workhouse and the Commissioners do not prescribe the adoption of any one particular method of arriving at the result: but what they do prescribe is uniformity in the mode in which the facts are recorded, and the books are to be kept, so that it may always be possible to obtain the necessary data for ascertaining how far the charge made is a proper charge.

Article 17—prescribes the books and accounts to be kept by the Relieving Officers.

1. *The Application and Report Book*.—(Form 33.)—The form of this book has been revised, but not materially altered. The notes at the foot of the form contain full instructions as to the manner in which the book should be kept.

2. *The Out-door Relief List*.—(Form 34.)—This book, like the “In-door Relief List,” has been adapted to the half-yearly accounts, and it will be seen that the relief in money and kind are required to be entered in the same columns. The several columns in the “Paupers’ Classification Book,” and the “Statistical Statement,” which relate to the out-door poor, have been inserted in this List in the same manner as those which relate to the in-door poor, have been inserted in the “In-door Relief List,” and for a similar reason.

3. *The Abstract of the Out-door Relief List*—(Form 35)—has also been adapted to the half-yearly accounts. It is no longer to be bound up with the “Out-door Relief List,” but is to be made up at the meetings of the Board of Guardians, and left in the custody of the Clerk, in order that he may possess a duplicate of the out-door relief account against each parish, in the event of the “Out-door relief List” itself being lost or destroyed. A case has actually occurred, in which great embarrassment has arisen from an accidental loss of this description.

4. *The Relieving Officers’ Receipt and Expenditure Book* (Form 36), and *the Summary thereof*.—(Form 37.)—The weekly accounts in money and in kind will no longer be entered separately in the “Receipt and Expenditure Book,” as will appear by the “Out-door Relief List” from which they are posted. The relief in money and in kind which are carried out separately in the “Out-door Relief List,” at the end of each quarter, will be entered separately in the quarterly *Summary* in which the Relieving Officer’s money account, and account of relief in kind will be balanced separately.

With regard to relief to *Non-Resident* and *Non-Settled* poor it should be observed of *Non-Resident* relief that it is of two kinds—namely, that which is paid through the Relieving Officer of the Board allowing it, and that which is paid by an order on the Treasurer or other means as prescribed by the Commissioners. In the first case the pauper’s name will appear in the “Out-door Relief List, as a matter of course,

and will be charged by the Relieving Officer to the Parish in the same manner as relief to a resident pauper. In the second case, the Relieving Officer will have nothing to do with the matter, and the relief will ultimately be a credit to the Treasurer, and a debit to the Parish against which it is charged in the "Parochial Ledger."

Non-Settled Relief so far as it appears in the accounts of the Union, by the Officers of which it is advanced, will be entered in a separate account, in the Out-door Relief List, by the Relieving Officer who pays it, and will not be carried into any account against a particular Parish. Accounts should be opened in the Out-door Relief List for the several Unions to which the non-settled poor in the Relieving Officer's District belong; and the relief of such poor should be entered in such accounts in the same manner as the relief to the settled poor is entered under their several Parishes.

Article 18.—By the former Order, the Clerk was required to examine previously to the hour appointed for the Guardians to assemble, all the Master's entries in his "Weekly In-door Relief List," and "Abstract" thereof, and in his provisions accounts, and also the Relieving Officers' entries in their "Out-door Relief Lists," and "Abstracts" thereof, and in their "Receipt and Expenditure Books." It has been found scarcely practicable in many Unions, to make so extensive an examination effectively in so limited a time. All that the Clerk is now required to do in reference to the Master's accounts, is to see that he has made the proper entries in the "Day Book," and has given credit in the proper books and accounts for all the goods supplied at the Workhouse. The examination of the Relieving Officer's accounts, the Commissioners have considered indispensable. The examination, however, both of the Master's and Relieving Officer's accounts, may now be made on the day, or on the day before the day of the Guardians' meeting.

Article 23.—The Clerk will perceive by this Article, that the money portion of the former "Abstract" (Form 11 B), is now separated from the statistical portion, and forms a separate statement, (*Financial Statement*, Form 17). Some additional columns have been inserted, in order to render this statement more complete. The statistical portion of that "Abstract," also, forms a separate statement, (*Statistical Statement*, Form 16), in regard to which the Commissioners refer to the observations already made, in relation to the "Pauper Classification Book."

Article 27.—The attention of the clerks is particularly directed to this Article, which requires them to furnish to the Commissioners the half-yearly totals of certain heads of expenditure within fourteen days after the 25th day of March and the 29th day of September, without waiting for the completion of the above-mentioned statements, or for the Audit. The Commissioners' object is, that the materials for estimating the amount of the relief in the preceding half-year, may be accessible without waiting for the completion of the audit.

Article 28.—It will be observed, that instead of the four Quarterly Abstracts of the separate Parish accounts, an annual *Abstract* (Form 18) only will now be required, which will be made up from the Overseers' half-yearly "Balance Sheets."

Articles 29 and 30.—*The Parochial List and Statement of Account*

(Form 19).—Instead of the extracts from the Quarterly Abstracts which have hitherto been furnished to the Parish Officers, and instead also of the lists of the paupers, relieved, affixed to Church doors and other places, the Clerk is required by Article 29, to make out half-yearly, a separate Account for each Parish, from the Parochial Ledger Account; the Master is to make a list for each Parish, of the Poor persons relieved in the Workhouse, and the Relieving Officer a list of those who shall have received out-door relief. By Article 30, each Relieving Officer is required to deliver these lists and statements to the Overseers within 30 days after the end of each half-year, to be by them laid before the next vestry meeting.

Article 31—authorises the Board of Guardians to pay the Union Officers' Salaries at the end of each quarter, without waiting for the Audit, provided they shall first produce their books made up to the satisfaction of the Board of Guardians.

Article 32—which relates to the Audit of Accounts, contains a provision empowering any Auditor, with the consent of the Commissioners, to hold a special Audit of the Accounts of any Union or Parish in the interval between the ordinary Audits, which in all respects will have the same legal effects as an ordinary Audit. The Commissioners believe that circumstances may arise, which would render a special Audit necessary.

Article 43.—The Commissioners have hitherto felt, that some more effective mode is required of ascertaining whether the Books and Accounts prescribed are properly kept, and they have, therefore, in this Article, called upon the Auditor to make a return to them on the subject, in the Form numbered 38, at the close of each Audit.

Article 44.—The Commissioners have by this article prescribed a *statement* (Form 39), relating to the Officer's Bonds, to be made by the Auditor to the Commissioners annually, at the close of the Audit of the Accounts for the half-year ending 25th of March.

The Commissioners have requested Mr. Charles Knight, their Publisher, to prepare for use the Books and Forms prescribed by the Order; and they understand that the same will be ready for sale forthwith. The Commissioners think it right, however, to state that it will be open to any other Publisher to publish these Books and Forms.

I am, &c.,

W. G. LUMLEY,

Assistant Secretary.

iii.—CIRCULAR LETTER from the POOR LAW COMMISSIONERS
to OVERSEERS relating to the Order of Accounts.

*Poor Law Commission Office, Somerset House,
27th March, 1847.*

GENTLEMEN,

The Poor Law Commissioners' order relating to accounts, now rescinded, was issued generally, in 1836. During the period which has elapsed since the issuing of that order experience has shown that the Books and Forms prescribed by it are susceptible of being rendered, in some respects, more complete. A change, moreover, has become

necessary in consequence of the alteration in the periods of the audit of Accounts, effected under the authority of the Act of 7 & 8 Victoria, c. 101.

The Commissioners have, accordingly, framed the order sent with this letter, and have issued it as a general rule to the Unions throughout the country.

It will be observed, that until the 25th of March, 1848, the adoption of the Books and Forms prescribed by this order will be discretionary with the Board of Guardians, and the officers of Unions and Parishes, and thus will be avoided much of the inconvenience, which otherwise might be occasioned by the sudden introduction of an entirely new set of Books and Forms.

The Commissioners will now proceed to point out the chief alterations which this Order effects, so far as they relate to Overseers and Collectors, and explain such of its provisions as seem to require explanation.

Articles 1—4.—Relate to the books and accounts of Overseers.

The Rate Book.—(Form 1.)—The form of this book differs from that prescribed by the Commissioners in their General Order, dated 22nd April, 1842, relating to the duties of Overseers, and the present Form supersedes the one referred to. The arrears of Rates in column No 2, which are not excused, are, as will be noticed, according to this Form, to be carried to column 12, headed, “recoverable arrears of former rates; and the sums in that column, and the amount of the new rate as stated in column 11, being added together will constitute the “amount actually to be collected,” to be entered in column 13.

The Overseers’ Book of Receipts and Payments.—(Form 2)—is to contain an account of all sums received and paid by the Overseers on behalf of the Parish; these, as the law now stands, will be found to come under some of the heads of receipts or payments set forth in Art. 1; and also in the *Balance Sheet*, Form 3. Every transaction excepting receipts from Poor Rate should be entered under its true date. Monies received from the Poor Rate cannot be entered in this manner, but the total amount received on account of each rate during the half-year should be entered in one sum. In the *memorandum* at the foot of the account for the half-year, should be entered in respect of each rate;—1, the total amount of the rate; 2, the amount legally excused in such rate; 3, the amount not recoverable; and 4, the sum remaining to be accounted for.

The attention of the Overseers is particularly directed to Section 33, of the Act 7 & 8 Victoria, c. 101, which requires that the Rate-books and other accounts of the Parish, should be made up and balanced seven clear days, at least, before the day fixed for the Audit of Accounts and that the Books so made up should be forthwith deposited for inspection at the House of some one of the Overseers, or other Officers, or of the Collector or Assistant Overseer, or at some other House within the Parish. The non-observance of these requisitions may subject the Overseers to certain penalties.

The Balance Sheet of the Overseers’ Receipts and Payments.—(Form 3)—is a modification of the Overseers’ present “Quarterly Statement,” and is to contain the total amount of each class of the Overseers’ receipts and payments for the half-year arranged in the order

and under the heads indicated in the Form. This Balance Sheet will furnish the Clerks of the Board of Guardians with the materials for preparing the Yearly *Abstract of the separate Accounts of the Parishes*—(Form 18)—the headings of which correspond, in all respects, with the items in the “Balance Sheet.” (See Art. 28.)

It will be seen, by reference to Article 19, that the Overseers’ Books are to be made up and balanced to the 25th of March, and the 29th of September, in each year.

Article 3.—*The Rate Receipt Check Book and General Receipt Check Book.*—(Forms 4 and 5.)—It will be observed that the Overseers are not bound to use these books when there are less than thirty Rate-payers on the Rate Book. Collectors, however, being paid Officers, are, in all cases, bound, by Article 6, to keep the former of these books.

Article 4.—*The Terrier and Inventory*—(Forms 6 & 7)—which under the former Order, all Overseers were required to make out at the end of the Michaelmas Quarter of every year, are now to be made out when the Overseers are required to do so by the Auditor, or by the Commissioners.

Articles 5—12 contain provisions in regard to Collectors. It will be noticed that, according to Article 53, the term Collector, includes both the Assistant Overseers and Collectors, whether appointed under any Act of Parliament, or under any Order of the Commissioners.

Article 6.—In parishes where the number of Rate-payers is large, it will be convenient if the Collector leaves a note, properly dated, of the demand for Poor Rate at the house of every Rate-payer who may not pay the rate when first demanded.

It is obviously undesirable that a Collector of Poor Rates should hold money in his hands for a longer time than is absolutely necessary ; and the Commissioners have, therefore, by Article 8, required that every Collector shall pay over weekly, all monies in his hands belonging to the Parish, to the Overseers’ Banker, or to one of the Overseers’ themselves ; and that, whenever, in the course of any week, the sum of money in his hands shall exceed 50*l.*, he shall pay over the sum forthwith. “*The Collecting and Deposit Book*,” (Form 8) is prescribed for the purpose of showing the amount in the Collector’s hands at any time.

The Collector’s Monthly Statement—(Form 9)—which will be made up from the materials contained in the “*Collecting and Deposit Book*,” is, in pursuance of Article 10, to be delivered by every Collector to one or more of the Overseers, and by every Collector appointed under an Order of the Commissioners, it is also to be delivered to the Board of Guardians. The object of this statement is to inform the Overseers and the Boards of Guardians of the state of the Collector’s account at the close of each month. The Commissioners request the particular attention of Overseers and Boards of Guardians to the necessity of superintending the proceedings of persons employed in collecting the Poor Rates : full opportunity for so doing will be given by the *statement* now prescribed, and proper vigilance, on the part of the local authorities, may prevent loss.

The Collector’s Unpaid Rates Statement—(Form 10.)—Under section 32, of the 7 & 8 Vict. c. 101, the Overseers are liable for any

money which may be lost through their neglect ; and the Auditor is empowered to surcharge them therewith. The object of this statement is to enable the Auditor to ascertain whether any, and what amount of Poor Rates may have been so lost ; and also, whether any Poor Rates remain uncollected, which are recoverable, and which ought to have been collected. It is necessary for Overseers to bear this in mind, as by Section 61 of 7 & 8 Vict., c. 101, every Collector or Assistant Overseer is bound to obey the majority of the Overseers of the Parish for which he acts in all matters relating to the Collection of the Rates ; and it must, at the same time, be remembered that the responsibility of the Overseers for the payment of contributions and other matters, is not diminished by the appointment of a Collector or Assistant Overseer whom they themselves have the power of controlling.

Articles 29 & 30.—*The Parochial List and Statement of Account*—(Form 19.) Instead of the extracts from the Quarterly Abstracts which have hitherto been furnished to the Parish Officers, and instead also of the lists of the Paupers relieved, affixed to Church Doors, and other Places, the Clerk is required by Article 29, to make out half yearly, a separate Account for each Parish, from the Parochial Ledger Account ; the Master is to make a list for each Parish, of the Poor Persons relieved in the Workhouse, and the Relieving Officer a list of those who shall have received Out-door Relief. By Article 30, each Relieving Officer is required to deliver these lists and statements to the Overseers within 30 days after the end of each half-year, to be by them laid before the next Vestry Meeting.

Article 32—which relates to the Audit of Accounts, contains a provision empowering any Auditor, with the consent of the Commissioners, to hold a special Audit of the Accounts of any Union or Parish in the interval between the ordinary Audits, which in all respects will have the same legal effects as an ordinary Audit. The Commissioners believe that circumstances may arise which would render a Special Audit necessary.

Article 44.—The Commissioners have by this Article prescribed a *statement* (Form 39,) relating to the Officers' Bonds, to be made by the Auditor to the Commissioners annually, at the close of the Audit of the Accounts for the half-year ending 25th of March.

The Commissioners have requested Mr. Charles Knight, their Publisher, to prepare for use the Books and Forms prescribed by the Order ; and they understand that the same will be ready for sale forthwith. The Commissioners think it right, however, to state that it will be open to any other Publisher, to publish these Books and Forms.

I am &c.,

W. G. LUMLEY,

To the Overseers of the Poor.

Assistant Secretary.

No. 2.

GENERAL ORDER relating to the PAYMENT of the SALARIES of DISTRICT AUDITORS.

To the GUARDIANS of the POOR of the several UNIONS, INCORPORATIONS, and PARISHES and PLACES named in the Schedule hereunto annexed ;

To the Churchwardens and Overseers of the said several Parishes and of the Parishes and Places comprised within the said Unions ;

To the Clerk or Clerks to the Justices of the Petty Sessions held for the Division or Divisions in which the said Unions, Incorporations, and Parishes are situate ;

And to all others whom it may concern.

Whereas, by several Orders, the dates whereof are set forth in the first column of the Schedule hereunto annexed, the Poor Law Commissioners, under the authority of the Statute passed in the eighth year of the reign of Her Majesty, intituled "*An Act for the further Amendment of the Laws relating to the Poor in England*," did combine the several Unions, Incorporations of Parishes, and Parishes and Places, also set forth in the third column of the said Schedule, into the several districts for the audit of accounts in the said Orders specified, and did fix the salaries to be paid to the several Auditors to be appointed under the same respectively ; and did order the Guardians of the Poor of the several Unions, Incorporations, and Parishes to pay the said salaries in certain proportions and at certain periods as therein fully set forth.

And whereas a sum of money hath been granted by Parliament to be applied in the payment of the salaries of such Auditors, for the half-year ending the thirty-first day of March next, and similar grants may hereafter be made ; and it is accordingly expedient that so much of the said Orders as requires the Guardians of the said several Unions, Incorporations, and Parishes to contribute to the payment of the salaries of the said Auditors should be suspended as hereinafter mentioned.

Now, therefore, We, the Poor Law Commissioners, acting under the authority of an Act passed in the fifth year of the reign of His late Majesty King William the Fourth, intituled "*An Act for the Amendment and better Administration of the Laws relating to the Poor in England and Wales*," do hereby henceforth, and until the Poor Law Commissioners shall otherwise order, suspend so much of the said several Orders set forth in the said Schedule as directs the Guardians aforesaid to contribute to the payment of the salaries of the several Auditors for the time being appointed under the same.

Schedule to which the foregoing Order refers.

1	2	3
Dates of Orders.	Names of Districts.	Unions, Incorporations, and Parishes and Places comprised in each District.
31 Oct. 1844 .	East Kent Audit District	<div style="display: flex; justify-content: space-between;"> <div> Ashford, East Ashford, West Blean Bridge Dover Eastry Elham Faversham Milton Sheppey Thanet, Isle of Canterbury </div> <div> Union. ", ", ", ", ", ", ", ", ", ", Incorporation. </div> </div>
13 Nov. 1844 .	West Kent Audit District	<div style="display: flex; justify-content: space-between;"> <div> Aylesford, North Dartford Gravesend and Milton Hollingbourn Hoo Maidstone Malling Medway Sevenoaks Tonbridge </div> <div> Union. ", ", ", ", ", ", ", ", ", </div> </div>
17 Dec. 1844 .	North East Metropolitan Audit District . . .	<div style="display: flex; justify-content: space-between;"> <div> Edmonton Hackney Poplar Stepney Whitechapel St. Matthew Green St. George in the East St. Leonard Shoreditch St. Luke Middlesex </div> <div> ", ", ", ", ", Bethnal Parish. ", ", ", </div> </div>
4 Jan. 1845 and 31 Oct. 1845.	South West Metropolitan Audit District . . .	<div style="display: flex; justify-content: space-between;"> <div> Chertsey Kingston Olave's Saint. Saviour's Saint Wandsworth and Clapham Bermondsey, St. Mary Magdalen Lambeth, St. Mary Newington, St. Mary Rotherhithe, St. Mary St. George the Martyr, Southwark </div> <div> Union. ", ", ", ", Parish. ", ", ", ", ", </div> </div>
10 Jan. 1845 .	Lincolnshire and Rutlandshire Audit District .	<div style="display: flex; justify-content: space-between;"> <div> Boston Bourn Caistor East Retford Gainsborough Glanford Brigg Grantham </div> <div> Union. ", ", ", ", ", ", </div> </div>

1	2	3
Dates of Orders.	Names of Districts.	Unions, Incorporations, and Parishes and Places comprised in each District.
10 Jan. 1845	Lincolnshire and Rutland- shire Audit District— <i>continued</i>	<div>Holbeach Union.</div> <div>Horncastle "</div> <div>Lincoln "</div> <div>Louth "</div> <div>Newark "</div> <div>Oakham "</div> <div>Peterborough "</div> <div>Sleaford "</div> <div>Spalding "</div> <div>Spilsby "</div> <div>Stamford "</div> <div>Uppingham "</div> <div>Worksop "</div>
11 Jan. 1845 and 31 Oct. 1845.	South-East Metropolitan Audit District	<div>Bromley "</div> <div>Croydon "</div> <div>Epsom "</div> <div>Greenwich "</div> <div>Lewisham "</div> <div>Camberwell, St. Giles Parish.</div>
21 Jan. 1845 .	Leicestershire and Not- tinghamshire Audit District	<div>Ashby-de-la-Zouch Union.</div> <div>Atherstone "</div> <div>Barrow-upon-Soar "</div> <div>Basford "</div> <div>Billesdon "</div> <div>Bingham "</div> <div>Blaby "</div> <div>Hinckley "</div> <div>Leicester "</div> <div>Loughborough "</div> <div>Lutterworth "</div> <div>Mansfield "</div> <div>Market Bosworth "</div> <div>Market Harborough "</div> <div>Melton Mowbray "</div> <div>Nottingham "</div> <div>Radford "</div> <div>Southwell "</div> <div>Tamworth "</div>
8 Feb. 1845 .	Bedfordshire and Hert- fordshire Audit District	<div>Alban's Saint Union.</div> <div>Amptill "</div> <div>Barnet "</div> <div>Bedford "</div> <div>Berkhampstead "</div> <div>Biggleswade "</div> <div>Bishop's Stortford "</div> <div>Buntingford "</div> <div>Hatfield "</div> <div>Hemel Hempstead "</div> <div>Hertford "</div> <div>Hitchin "</div> <div>Leighton Buzzard "</div> <div>Luton "</div> <div>Newport Pagnell "</div> <div>Ware "</div> <div>Watford "</div> <div>Welwyn "</div> <div>Woburn "</div>

1	2	3
Dates of Orders.	Names of Districts.	Unions, Incorporations, and Parishes and Places comprised in each District.
12 Feb. 1845 .	East Suffolk Audit District	<div> <div>Hartismere</div> <div>Hoxne</div> <div>Ipswich</div> <div>Plomesgate</div> <div>Samford</div> <div>Woodbridge</div> </div> <div> Union. " " " Hundred. Union. </div>
19 Feb. 1845 .	West Suffolk Audit District	<div> <div>Bosmere and Claydon</div> <div>Cosford</div> <div>Stow</div> </div> <div> " " " </div>
25 Feb. 1845 .	North-West Suffolk Audit District	<div> <div>Mildenhall</div> <div>Sudbury</div> <div>Thingoe</div> <div>Burgh of Bury St. Edmund's</div> </div> <div> " " " " </div>
7 March 1845.	Staffordshire and Derbyshire Audit District .	<div> <div>Ashbourne</div> <div>Bakewell</div> <div>Belper</div> <div>Burton-upon-Trent</div> <div>Cheadle</div> <div>Chesterfield</div> <div>Derby</div> <div>Leek</div> <div>Lichfield</div> <div>Newcastle-under-Lyme</div> <div>Penkridge</div> <div>Shardlow</div> <div>Stafford</div> <div>Stone</div> <div>Uttoxeter</div> <div>Wolstanton and Burslem</div> <div>Stoke-upon-Trent</div> </div> <div> " " " " " " " " " " " " " " " " " Parish. </div>
10 March 1845	London Audit District .	<div> <div>London, City</div> <div>London, East</div> <div>London, West</div> </div> <div> Union. " " </div>
11 March 1845	East Norfolk Audit District	<div> <div>Blofield</div> <div>Erpingham</div> <div>East and West Flegg</div> <div>Mutford and Lothingland</div> <div>Tunstead and Happing</div> <div>Great Yarmouth</div> </div> <div> " " Hundreds. " " Parish. </div>
11 March 1845	West Norfolk Audit District	<div> <div>Aylsham</div> <div>Blything</div> <div>Depwade</div> <div>Docking</div> <div>Downham</div> <div>Faith's, Saint</div> <div>Forehoe</div> <div>Freebridge Lynn</div> <div>Guiltcross</div> <div>Henstead</div> <div>King's Lynn</div> <div>Loddon and Clavering</div> </div> <div> Union. " " " " " Hundred. Union. " " " " </div>

1	2	3
Dates of Orders.	Names of Districts.	Unions, Incorporations, and Parishes and Places comprised in each District.
11 March 1845	West Norfolk Audit District— <i>continued</i> . . .	<div> Mitford and Launditch Union. Norwich Incorporation. Swaffham Union. Thetford " Walsingham " Wayland " Wangford " Wisbeach " </div>
20 March 1845	South Wales Audit District	<div> Aberaeron " Brecknock " Bridgend and Cowbridge " Builth " Cardiff " Cardigan " Carmarthen " Haverfordwest " Hay " Lampeter " Llandilo Fawr " Llandovery " Llanelly " Merthyr Tydvil " Narberth " Neath " Newcastle-in-Emlyn " Pembroke " Swansea " Tregaron " </div>
20 March 1845	South-East Devonshire Audit District	<div> Axminster " Honiton " Kingsbridge " Newton Abbot " Totnes " </div>
2 April 1845	Central Devonshire Audit District	<div> CREDITON " Okehampton " Thomas, Saint " Exeter Incorporation. </div>
12 April 1845	North Devonshire Audit District	<div> Barnstaple Union. Bideford " Dulverton " Holsworthy " South Molton " Stratton " Tiverton " Torrington " </div>
17 April 1845	Cambridgeshire and Huntingdonshire Audit District	<div> Cambridge " Caxton and Arrington " Chesterton " Ely " Huntingdon " Ives, Saint " Linton " </div>

1	2	3
Dates of Orders.	Names of Districts.	Unions, Incorporations, and Parishes and Places comprised in each District.
17 April 1845 .	Cambridgeshire and Huntingdonshire Audit District— <i>continued</i> . . .	Neots, Saint Union. Newmarket " North Witchford " Risbridge " Royston " Whittlesea, St Andrew and } United St. Mary } Parishes
24 April 1845	Oxfordshire and Warwickshire Audit District	Alcester Union. Banbury " Chipping Norton " Coventry Incorporation. Droitwich Union. Evesham " Foleshill " Northleach " Pershore " Rugby " Shipston-upon-Stour " Solihull " Southam " Stow-on-the-Wold " Stratford-upon-Avon " Warwick " Witney " Woodstock " Worcester " Amersham Union. Aylesbury " Bicester " Brackley " Brixworth " Buckingham " Daventry " Hardingstone " Headington " Kettering " Northampton " Oundle " Potterspury " Thame " Thrapstone " Towcester " Wellingborough " Winslow " Wycombe " Oxford Incorporation
1 May 1845 .	Buckinghamshire and Northamptonshire Audit District . . .	Aston Union. Birmingham Parish. Bromsgrove Union. Cleobury Mortimer " Drayton " Dudley " Kidderminster " King's Norton " Oxford Incorporation
9 May, 1845 .	Staffordshire and Worcestershire Audit District.	Aston Union. Birmingham Parish. Bromsgrove Union. Cleobury Mortimer " Drayton " Dudley " Kidderminster " King's Norton " Oxford Incorporation

1	2	3
Dates of Orders.	Names of Districts.	Unions, Incorporations, and Parishes and Places comprised in each District.
9 May 1845 .	Staffordshire and Worces- tershire Audit District— <i>continued</i>	Meriden Union. Nuneaton " Seisdon " Shiffnal " Stourbridg " Walsall " West Bromwich " Wolverhampton "
15 May 1845 and 15 Sept. 1845.	Herefordshire Audit Dis- trict	Bromyard Union. Dore " Hereford " Kington " Knighton " Leominster " Presteigne " Tenbury " Weobly "
28 May 1845 .	Gloucestershire and Mon- mouthshire Audit Dis- trict	Abergavenny Union. Cheltenham " Chepstow " Crickhowel " Gloucester " Ledbury " Martley " Monmouth " Newent " Newport (Monmouth) " Pont-y-Pool " Ross " Tewkesbury " Upton-upon-Severn " Westbury-upon-Severn " Winchcombe "
4 June 1845 .	North-West Metropolitan Audit District	Brentford Union Fulham " Hendon " Holborn " Richmond (Surrey) " Staines " Strand " Uxbridge " Windsor " Clerkenwell, St. James Parish. Chelsea, St. Luke " Islington, St Mary " Kensington, St. MaryAbbots,, St. Martin-in-the-Fields " Paddington St. Margaret and St. John } United the Evangelist, West- } Parishes. minster.

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6 June 1845 .	Northumberland Audit District	<table border="0"> <tr> <td>{</td> <td>Alnwick</td> <td>Union.</td> </tr> <tr> <td></td> <td>Belford</td> <td>"</td> </tr> <tr> <td></td> <td>Bellingham</td> <td>"</td> </tr> <tr> <td></td> <td>Berwick-upon-Tweed</td> <td>"</td> </tr> <tr> <td></td> <td>Castle Ward</td> <td>"</td> </tr> <tr> <td></td> <td>Glendale</td> <td>"</td> </tr> <tr> <td></td> <td>Haltwhistle</td> <td>"</td> </tr> <tr> <td></td> <td>Hexham</td> <td>"</td> </tr> <tr> <td></td> <td>Morpeth</td> <td>"</td> </tr> <tr> <td></td> <td>Newcastle-upon-Tyne</td> <td>"</td> </tr> <tr> <td></td> <td>Rothbury</td> <td>"</td> </tr> <tr> <td></td> <td>Tynemouth</td> <td>"</td> </tr> </table>	{	Alnwick	Union.		Belford	"		Bellingham	"		Berwick-upon-Tweed	"		Castle Ward	"		Glendale	"		Haltwhistle	"		Hexham	"		Morpeth	"		Newcastle-upon-Tyne	"		Rothbury	"		Tynemouth	"															
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17 June 1845 .	East Cumberland and Westmoreland Audit District	<table border="0"> <tr> <td>{</td> <td>Brampton</td> <td>"</td> </tr> <tr> <td></td> <td>Carlisle</td> <td>"</td> </tr> <tr> <td></td> <td>East Ward</td> <td>"</td> </tr> <tr> <td></td> <td>Longtown</td> <td>"</td> </tr> <tr> <td></td> <td>Penrith</td> <td>"</td> </tr> <tr> <td></td> <td>Sedburgh</td> <td>"</td> </tr> <tr> <td></td> <td>West Ward</td> <td>"</td> </tr> <tr> <td></td> <td>Alston with Garrigill</td> <td>Parish.</td> </tr> </table>	{	Brampton	"		Carlisle	"		East Ward	"		Longtown	"		Penrith	"		Sedburgh	"		West Ward	"		Alston with Garrigill	Parish.																											
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Dates of Orders.	Names of Districts.	Unions, Incorporations, and Parishes and Places comprised in each District.
24 June 1845 .	West Cumberland Audit District	<div>Bootle Union.</div> <div>Cockermouth "</div> <div>Kendal "</div> <div>Ulverstone "</div> <div>Whitehaven "</div> <div>Wigton "</div> <div>Alderbury "</div> <div>Alresford "</div> <div>Amesbury "</div> <div>Andover "</div> <div>Christchurch "</div> <div>Fordingbridge "</div> <div>Hursley "</div> <div>Lymington "</div> <div>New Forest "</div> <div>Poole "</div> <div>Ringwood "</div> <div>Romsey "</div> <div>South Stoneham "</div> <div>Stockbridge "</div> <div>Wareham and Purbeck "</div> <div>Wilton "</div> <div>Wimborne and Cranborne "</div> <div>Winchester, New "</div> <div>Southampton Incorporation.</div> <div>New Sarum United Parishes.</div>
30 June 1845 .	Hampshire and Wiltshire Audit District	<div>Catherington Union.</div> <div>Chichester Incorporation.</div> <div>Droxford Union.</div> <div>Fareham "</div> <div>Farnham "</div> <div>Guildford "</div> <div>Hambledon "</div> <div>Havant "</div> <div>Petersfield "</div> <div>Petworth "</div> <div>Portsea Island "</div> <div>Wight, Isle of Incorporation.</div>
30 June 1845 and 4 June 1846.	Hampshire and Sussex Audit District	<div>Chester-le-Street Union.</div> <div>Durham "</div> <div>Easington "</div> <div>Gateshead "</div> <div>Houghton-le-Spring "</div> <div>Lanchester "</div> <div>South Shields "</div> <div>Sunderland "</div> <div>Weardale "</div>
1 July 1845 .	Durham Audit District	<div>Auckland "</div> <div>Darlington "</div> <div>Leyburn "</div> <div>Reeth "</div> <div>Richmond (Yorkshire) "</div> <div>Sedgefield "</div> <div>Teesdale "</div>
3 July 1845 .	Durham and Yorkshire Audit District	

1	2	3
Dates of Orders.	Names of Districts.	Unions, Incorporations, and Parishes and Places comprised in each District.
10 July 1845 .	Cheshire and Denbighshire Audit District . . .	<div> <div>Asaph, Saint Union.</div> <div>Boughton, Great "Incorporation.</div> <div>Chester Union.</div> <div>Holywell "</div> <div>Nantwich "</div> <div>Northwich "</div> <div>Runcorn "</div> <div>Ruthin "</div> <div>Wirral "</div> <div>Wrexham "</div> </div>
10 July 1845 .	North Wales Audit District	<div> <div>Aberystwith "</div> <div>Anglesey "</div> <div>Bala "</div> <div>Bangor and Beaumaris "</div> <div>Carnarvon "</div> <div>Conway "</div> <div>Corwen "</div> <div>Dolgelly "</div> <div>Festiniog "</div> <div>Llanrwst "</div> <div>Machynlleth "</div> <div>Pwllheli "</div> <div>Rhayader "</div> </div>
11 July 1845 .	Shropshire and Montgomeryshire Audit District	<div> <div>Atcham "</div> <div>Bridgnorth "</div> <div>Church Stretton "</div> <div>Clun "</div> <div>Eilesmere "</div> <div>Llanfyllin "</div> <div>Ludlow "</div> <div>Madeley "</div> <div>Montgomery and } United District.</div> <div>Poole }</div> <div>Newport (Salop) Union.</div> <div>Newtown and Llanidloes "</div> <div>Oswestry Incorporation.</div> <div>Shrewsbury United District.</div> <div>Wellington (Salop) "</div> <div>Wem Union.</div> <div>Whitchurch (Salop) Incorporation.</div> </div>
15 July 1845 .	Berkshire and Hampshire Audit District . . .	<div> <div>Abingdon Union.</div> <div>Alton "</div> <div>Basingstoke "</div> <div>Bradfield "</div> <div>Cookham "</div> <div>Easthampstead "</div> <div>Eton "</div> <div>Hartley Wintney "</div> <div>Henley "</div> <div>Kingsclere "</div> <div>Newbury "</div> <div>Reading "</div> <div>Wallingford "</div> <div>Whitchurch "</div> <div>Wokingham "</div> </div>

1	2	3
Dates of Orders.	Names of Districts.	Unions, Incorporations, and Parishes and Places comprised in each District.
18 July 1845 .	East Sussex and Surrey Audit District . . .	<div> <div> Chailey Cuckfield Dorking East Grinstead Godstone Horsham Lewes Newhaven Reigate Uckfield West Firle Brighthelmston </div> <div> Union. " " " " " " " " " " " Parish. </div> </div>
19 July 1845 .	Wiltshire and Gloucester- shire Audit District .	<div> <div> Chipping Sodbury Cirencester Cricklade and Wootton Bassett Devizes Dursley Faringdon Highworth and Swindon Hungerford Malmesbury Marlborough Pewsey Stroud Tetbury Thornbury Wantage Wheatenhurst </div> <div> Union. " " " " " " " " " " " " " " " " </div> </div>
19 July 1845 .	Somersetshire and Wilt- shire Audit District .	<div> <div> Axbridge Bath Bedminster Bradford (Wilts) Calne Chippenham Clifton Clutton Frome Keynsham Melksham Mere Shepton Mallet Tisbury Warminster Wells Westbury and Whorwelsdown Wincanton Bristol </div> <div> " " " " " " " " " " " " " " " " " " " Incorporation. </div> </div>
22 July 1845 and 19 Feb. 1846.	South Lancashire and Cheshire Audit District	<div> <div> Altrincham Ashton-under-Lyne Bolton Bury Chapel-en-le-Frith Chorlton Congleton </div> <div> Union. " " " " " " </div> </div>

1	2	3
Dates of Orders.	Names of Districts.	Unions, Incorporations, and Parishes and Places comprised in each District.
22 July 1845 and 19 Feb. 1846. . .	South Lancashire and Cheshire Audit Dis- trict— <i>continued</i> . .	<div>Glossop Union.</div> <div>Haslingden "</div> <div>Hayfield "</div> <div>Leigh "</div> <div>Macclesfield "</div> <div>Manchester "</div> <div>Rochdale "</div> <div>Salford "</div> <div>Stockport "</div> <div>Austell, Saint "</div> <div>Bodmin "</div> <div>Camelford "</div> <div>Columb Major, Saint "</div> <div>East Stonehouse Parish.</div> <div>Falmouth Union.</div> <div>German's, Saint "</div> <div>Helston "</div> <div>Launceston "</div> <div>Liskeard "</div> <div>Penzance "</div> <div>Plymouth Incorporation.</div> <div>Plympton, Saint Mary Union.</div> <div>Redruth "</div> <div>Stoke Damerel Parish.</div> <div>Tavistock Union.</div> <div>Truro "</div> <div>Beaminster "</div> <div>Blandford "</div> <div>Bridgewater "</div> <div>Bridport "</div> <div>Cerne "</div> <div>Chard "</div> <div>Dorchester "</div> <div>Langport "</div> <div>Shaftesbury "</div> <div>Sherborne "</div> <div>Sturminster "</div> <div>Taunton "</div> <div>Wellington (Somerset) "</div> <div>Weymouth "</div> <div>Williton "</div> <div>Yeovil "</div> <div>Blackburn "</div> <div>Chorley "</div> <div>Clitheroe "</div> <div>Fylde "</div> <div>Garstang "</div> <div>Lancaster "</div> <div>Ormskirk "</div> <div>Prescot "</div> <div>Preston "</div> <div>Warrington "</div> <div>West Derby "</div> <div>Wigan "</div> <div>Liverpool Parish.</div>
23 July 1845 .	Cornwall and Devonshire Audit District . . .	
29 July 1845 .	West Somersetshire Audit District	
12 Aug. 1845 .	West and North Lan- cashire Audit District .	

1	2	3
Dates of Orders.	Names of Districts.	Unions, Incorporations, and Parishes and Places comprised in each District.
14 Aug. 1845 .	Sussex and Kent Audit District	<div> Battle Union. Cranbrook " Eastbourne " Hailsham " Hastings " Romney Marsh " Rye " Tenterden " Ticehurst " </div>
21 Aug. 1845 ,	West Yorkshire Audit District	<div> Bradford (Yorkshire) " Burnley " Dewsbury " Halifax " Huddersfield " Keighley " Pateley Bridge " Settle " Skipton " Todmorden " Wakefield " Leeds Township. </div>
27 Aug. 1845 .	South Yorkshire Audit District	<div> Beverley Union Doncaster " Ecclesall Bierlow " Goole " Howden " Pattingham " Rotherham " Sculcoates " Selby " Sheffield " Skirlaugh " Thorne " Wortley " Kingston-upon-Hull Incorporation. </div>
27 Sept. 1845 .	West Sussex Audit Dis- trict.	<div> Midhurst Union. Steyning " Thakeham " Westbourne " Westhamptnett " </div>

Given under our Hands and Seal of Office, this Tenth day of February, in
the year One thousand eight hundred and forty-seven.

(L. S.) GEO. NICHOLLS.
 G. C. LEWIS.
 EDMUND W. HEAD.

No. 3.

DISTRICT ASYLUMS for Relief of Casual Poor.

i.—Case and Opinion of Counsel as to the power of the Commissioners to suspend indefinitely the Meetings of the District Asylum Boards.

The Act 4 & 5 Wm. IV. c. 76, sec. 15, the Poor Law Amendment Act, after authorising the Poor Law Commissioners to make and issue all such Rules, Orders, and Regulations for the management of the Poor and other purposes of the said Act as they should think proper, declared that the said Commissioners might, at their discretion, from time to time *suspend*, alter, or rescind *such Rules, Orders, and Regulations or any of them*.

By the Act 7 & 8 Vict. c. 101, sec. 41, it is enacted “that it shall be lawful for the said Commissioners, as and when they may see fit, by order under their hands and seal, to declare so many parishes or unions, or parishes and unions, any part of which may be within the district of the Metropolitan Police, or the City of London, or within the limits respectively of the city, towns, or boroughs named in the Schedule (B) annexed to this Act,” as such limits are described in an Act passed in the third year of the reign of King William IV., to settle and describe the division of counties, and the limits of cities and boroughs in England and Wales, so far as respects the election of members to serve in Parliament,” to be combined into districts for the purpose of providing and managing asylums for the temporary relief and setting to work therein of destitute houseless poor who are not charged with any offence, and who may apply for relief, or become chargeable to the poor’s rates within any such parish or union.

The last-mentioned Act then enacts that a Board shall be constituted for every district formed under such Act for the maintenance of a school or asylum, the members to be elected in manner and form therein mentioned; and by sec. 43, it is enacted “that every such district board shall have such of the powers of guardians for the relief and management of the poor within any school or asylum, and for the appointment, payment, and control of paid officers, as the said Commissioners may direct.” After empowering the Commissioners, with the consent in writing of a majority of any district board, to direct such district board to purchase or hire or build and to fit up and furnish a building or buildings of such size and description and according to such plan and in such manner as the Commissioners might deem most proper for the purpose of being used or rendered suitable for the relief and management of the poor to be received into such school or asylum; it is by this Act further enacted “that the said Commissioners may, with the like consent, alter the district for which such district board was originally constituted, by adding thereto or taking therefrom any parish or parishes, union or unions as aforesaid.” “That the said Commissioners shall have the same powers for regulating the proceedings of any district board or of any Committee thereof, and for directing and regulating the appointment, duties, remuneration, and removal of paid officers to be appointed by any district board, as they have with respect to the proceedings of Boards of Guardians, or with respect to paid officers to be appointed by any Board of

“Guardians.” It is thereby also enacted that “any orders or regulations of the said Commissioners made in pursuance of this Act, shall be enforced in the same manner and by the same penalties as if the same were an order or regulation made in pursuance of the said first-recited Act” (the 4 & 5 Wm. IV. c. 69).

The District Board are thereby empowered, subject to the order of the Commissioners, to borrow such sum or sums of money as may be necessary for the purpose of purchasing any site or building as aforesaid, and to charge the future poor-rates of the parishes or unions, or parishes and unions so combined as aforesaid, with the payment of such sum or sums of money, and interest thereon, to be repaid within a period not exceeding twenty years.

By section 74 of this Act it is further enacted “That this Act shall be construed in the same manner as the Act passed in the sixth year of the reign of Her present Majesty, intituled ‘An Act to continue until the thirty-first day of July one thousand eight hundred and forty-seven, and to the end of the then next session of Parliament, the Poor Law Commission, and for the further Amendment of the Laws relating to the poor in England, and as one Act with the same, and with the Acts and provisions thereby required to be construed as one Act.’”

In the month of July, 1845, the Poor Law Commissioners by certain orders under their hands and seal formed certain unions and parishes situated within the district of the Metropolitan Police, into six Districts for the purposes of such Asylums, and did declare that a Board of Management should be constituted for each of the districts, to consist of the ex-officio members entitled to act according to the provisions of the 5 and 6 Wm. IV. c. 69, and of certain members to be elected as therein prescribed. And by certain other orders issued by the said Commissioners in the month of August following they prescribed certain rules and regulations to be observed by the Board of Management of each of the said Districts, and directed that proper officers should be appointed by the said Boards to carry into effect the orders and directions of the said Boards, and to assist in the administration of the relief of the poor in such Districts. The Commissioners therein fixed the day and places for the first meeting of the said Boards of Management, and directed that such Boards should meet once at the least in every month for the execution of their duties, and should at their first meetings so to be held determine upon some fixed day of the week, and upon some fixed hour, for holding such *monthly meetings*. And the said Commissioners did thereby (amongst other things) direct that the Managers should at their first meeting, and at the first meeting after the annual election of Managers, elect out of the whole number of Managers a Chairman and a Vice-Chairman, who should continue respectively to act as such until the next annual election of Managers should take place if they so long continue respectively to be Managers.

In consequence of these orders the several Boards of Management held their first meetings and elected Chairmen and Vice-Chairmen, and fixed a day of the week and hour for holding their monthly meetings, as thereby required, and performed other acts in conformity therewith. Some of the Boards continue such monthly meetings, have appointed

clerks or other officers, and engaged to pay them salaries. In two instances calls have been made upon the parishes and unions within the District for their contributions towards the common fund of the Board, and in one of these cases the Board has executed an agreement to purchase certain premises for the purpose of converting the same into an Asylum, and has borrowed money from the Exchequer Bill Loan Board for such purchase, the repayment of which with interest has been charged upon the poor-rates of the parishes and unions comprised in the District. The first instalment of this loan will become due on or about the 19th day of March, 1847.

You are requested to advise the Poor Law Commissioners—

1st. Whether they have any power under the Act 7 and 8 Vict. c. 101, either separately, or in connexion with the previous Poor Law Acts, to issue an order for the purpose of suspending the monthly meetings of the respective Asylum District Boards indefinitely, either in the cases where the Boards have continued to hold their monthly meetings, or where they have not done so.

1st. I am of opinion that the Poor Law Commissioners have no power under the Act 7 and 8 Vict. c. 101, either separately or in connexion with the previous Poor Law Acts, to issue an order for the purpose of suspending the monthly meetings of the respective Asylum District Boards indefinitely after such Boards have been once duly constituted, either in the cases where the Boards have continued to hold their monthly meetings, or where they have not done so. The 43rd section gives the Commissioners the same powers for regulating the proceedings of any District Board as they have with respect to the proceedings of Boards of Guardians. The power of *regulating* does not imply the power of *suspending indefinitely*, which is in effect a power to nullify the constitution of the Board. The Legislature treats these Boards as a permanent institution. By the same section the Commissioners can only add any parish to the district, or take any parish from the district, with the consent of a majority of the Board. No power is given to the Commissioners to dissolve such district or such Board directly or indirectly. In the parallel case of Boards of Guardians, an express power to dissolve the union is given by the 32nd section of 4 and 5 Wm. IV. c. 76, but

only with the consent of a majority of two-thirds of the Guardians, and the necessity of such consent to a dissolution is not taken away by the 66th section of 7 and 8 Vict. c. 101. These provisions and the obvious intent to give permanent constitutions to the newly constituted relieving districts, in effect limit the general power to suspend, alter, or rescind the Commissioners' rules given by the 15th section of the first Act—at least after Boards have been once fully constituted. If this construction is not put upon the Acts, the Commissioners might evade all the limitations of their powers of adding to, taking from, or dissolving Unions, by rescinding the orders constituting such Unions, and issuing new orders, constituting new Unions, with entirely new classifications of districts.

2nd. Whether, in the event of the Commissioners having the power to do so in either of such cases, such power is affected in the case where the Board has contracted to purchase premises and to charge the rates with the repayment of the Loan.

2ndly. According to the opinion which I have formed, the 2nd question does not arise. The question however furnishes an example of the difficulties which would arise from the possession of such a power of disturbing the pecuniary arrangements of districts, which is confirmatory of my opinion, that such power was not intended to be given. The 46th section of 7 and 8 Vict. c. 101, contains a provision for proper pecuniary arrangements, in case of any addition or separation of parishes, corresponding with the 32nd section of 4 and 5 Wm. IV. c. 76. The absence of any such provision to meet the case of a dissolution or suspension of a District Board shows that such an event was not contemplated. On the contrary, the 45th section of 7 and 8 Vict. c. 101, vests property in the Board as a permanent corporation.

T. TOMLINSON.

*Heysham, near Lancaster,
10th September, 1846.*

ii.—CIRCULAR LETTER from the POOR LAW COMMISSIONERS to the BOARDS OF MANAGEMENT of the ASYLUM DISTRICTS.

Poor Law Commission Office, Somerset House.

21st September, 1846.

SIR,

THE Poor Law Commissioners having had under their consideration the expediency of the suspension of any further proceedings on the part of the Boards of Management of the District Asylums for the houseless poor in the Metropolis with reference to the proceedings of the Select Committee of the House of Commons appointed in the last Session to inquire into the question of those Asylums, I am directed by the Commissioners to state that they think it advisable that the several Boards of Management should not take any further step in pursuance of their powers beyond what is rendered absolutely necessary by the engagements into which they have entered until an opportunity shall have been afforded to the Legislature in the next Session of Parliament of considering the evidence reported to the House of Commons by the Committee.

I am to add that, with a view to enable the Boards of Management to act on this advice, the Commissioners will shortly issue an order modifying that part of their orders constituting the respective District Asylums which requires the Boards of Management to hold their meetings at certain stated periods.

I am, &c.

GEORGE COODE, *Assistant Secretary.*

*To the Clerk of the Board of Management
of the Asylum District.*

iii.—ORDER issued to the CENTRAL METROPOLITAN ASYLUM DISTRICT.

To the BOARD of MANAGEMENT of the CENTRAL METROPOLITAN DISTRICT ASYLUM ;—

To the Churchwardens and Overseers of the Poor of the several Parishes respectively comprised in the said District ;—

To the Clerk or Clerks to the Justice or Justices of the Petty Sessions held for the Division or Divisions in which the said District and Parishes respectively are situate ;—

And to all others whom it may concern.

Whereas, by an order bearing date the twenty-sixth day of July one thousand eight hundred and forty-five, the Poor Law Commissioners did order and declare that the following Unions, that is to say, the Holborn and Strand Unions, being situated within the District of the Metropolitan Police,—the City of London, the East London, and the West London Unions, being situated within the City of London,—and the several parishes of St. Giles in the Fields and St. George Bloomsbury, Saint James Clerkenwell, Saint Luke Middlesex, Saint Mary Islington, and Saint Pancras, in the County of Middlesex, which said

several Parishes are situated within the said District of the Metropolitan Police, should be combined into a District to be termed "*The Central Metropolitan Asylum District*," for the purpose of providing and managing one or more Asylum or Asylums for the temporary relief and setting to work therein of destitute houseless poor persons, who are not charged with any offence, and who may apply for relief or become chargeable to the poor's-rates within any of the Unions or Parishes above mentioned.

And the said Commissioners did thereby order and declare that a Board of Management should be constituted for the said District, which should consist of the ex-officio members entitled to act according to the provisions of the Act passed in the fifth year of the reign of His late Majesty King William the Fourth, intituled "*An Act for the Amendment and better Administration of the Laws relating to the Poor in England and Wales*," and of certain members to be elected as thereafter prescribed.

And whereas the said Commissioners did thereby prescribe certain rules and regulations to be observed by the Board of Management of the said District, and did direct that proper officers should be appointed to carry into effect the orders and directions of the said Board, and to assist in the administration of the relief of the poor in the said District.

And whereas, by an order under the hands and seal of the Poor Law Commissioners, bearing date the twenty-ninth day of July one thousand eight hundred and forty-five, the said Commissioners did (amongst other things) order and direct that the said Board should meet once at the least in every month for the execution of their duties.

And whereas it is expedient that for some time to come power should be given to the said Board to discontinue such regular periodical meetings.

Now, therefore, we, the Poor Law Commissioners, in pursuance of the authorities vested in us by the said Act passed in the fifth year of the reign of His late Majesty King William the Fourth, intituled "*An Act for the Amendment and better Administration of the Laws relating to the Poor in England and Wales*," and by another Act passed in the eighth year of the reign of Her present Majesty Queen Victoria, intituled, "*An Act for the further Amendment of the Laws relating to the Poor in England*," do hereby order and direct that, until the said Commissioners shall otherwise direct, it shall not be necessary for the said Board to hold a meeting once in every month, as in the said order is required.

And we do further order, that the said Board shall meet from time to time, as and when occasion shall arise, for the performance of any duty by law imposed upon the said Board; and every such meeting, when called in conformity with a previous resolution of the Board, passed at any meeting thereof, shall be taken to be an ordinary meeting of the Board, within the meaning of the said last-recited order.

Provided, that nothing herein contained shall be taken to prevent the summoning of an extraordinary meeting of the Board, or the meeting of the Board in any case of emergency, in the manner therein also set out.

And we further order, that the clerk to the said Board shall give or

send notice in writing to every member of the said Board, to be left at his place of abode two days, if practicable, before the day appointed for the meeting to which it relates; but the sending of such notice shall not be taken as requisite to render such meeting a legal meeting.

Given under our hands and seal of office, this twenty-fifth day of September, in the year one thousand eight hundred and forty-six.

(L. S.)

GEORGE NICHOLLS.

EDMUND W. HEAD.

[A similar order was issued to the other Asylum Districts.]

No. 4.

PARLIAMENTARY GRANT for the Payment of the Salaries of certain Union Officers.

i.—CIRCULAR LETTER from the POOR LAW COMMISSIONERS to BOARDS OF GUARDIANS.

*Poor Law Commission Office, Somerset House,
7th November, 1846.*

SIR,

I AM directed by the Poor Law Commissioners to communicate to you, for the information of the Board of Guardians, the plan which Her Majesty's Government have sanctioned for the distribution of the sums voted in the last session of Parliament for the payment of the salaries of certain Union Officers.

These officers are the medical officers, schoolmasters and schoolmistresses of workhouses, and District Auditors; and the sum voted is intended to defray the entire salary of the District Auditors, and schoolmasters and schoolmistresses, and half the salary of the medical officers, without including the extra payments on account of midwifery and operations under the order of the Commissioners.

With respect to the salaries of the medical officers, and the schoolmasters and schoolmistresses, the sum accruing to each union will be paid over by the Paymaster for Civil Services to the Treasurer of the union, once in each year. For the half-year ending on the 31st of March, 1847, the salaries, as existing on the 1st of October last, will be taken as the standard of payment to the union.

The Treasurer will place the amount, so paid over to him, to the credit of the Establishment Account of the Union; on which account the Board of Guardians will draw cheques for the salaries of the officers in question, in the same manner as cheques are drawn for the salaries of the other paid officers of the union.

It will be the duty of the clerk to the Board of Guardians, at the close of each quarter, to transmit in *duplicate* to the Commissioners a statement in the following form:—

Union.

STATEMENT of Medical Officers' and Schoolmasters' and Schoolmistress's Salaries for the Quarter ending

Name of each Medical Officer.	Name of District of Medical Officer.	Date of Medical Officer's Appointment.	Amount per Annum of Medical Officer's Salary exclusive of Fees.	Amount of the Medical Officer's Salary for the Quarter ending	Amount of a Moiety of the Medical Officer's Salary for the Quarter ending to be provided by the Treasury.
Totals . . .					

Names of Schoolmaster and Schoolmistress.	Date of Appointment.	Amount per Annum of Salary.	Amount of Salary to be paid for the Quarter ending
Totals . . .			

The above Statement, having been laid before the Board of Guardians at a Meeting held on the day of , was examined and found to be correct. The amount to be provided by the Treasury for the Quarter ending being,—

	£.	s.	d.
For the Medical Officers . . . . .	..	..	..
For the Schoolmaster and Schoolmistress . . . . .	..	..	..
TOTAL . . . . .	..	..	..

Dated _____

_____ Chairman.

_____ Clerk.

With reference as well to the Schoolmasters and Schoolmistresses, as to the Medical Officers, it was in the contemplation of Parliament that these sums should be so applied as to improve the character of instruction in the workhouse as well as that of the medical relief.

It is the intention of the Commissioners before the end of the parochial year to take steps for considering the arrangements for these purposes in each Union, with a view to their amendment in cases where the present provision for the instruction of the Workhouse Children and for Medical Relief of the Poor appears to be inadequate or otherwise objectionable.

With regard to the District Auditors, a separate arrangement will be made for the payment of their salaries.

I am, &c.,

W. G. LUMLEY,

Assistant Secretary.

*To the Clerk to the Board of Guardians
of the Union.*

ii.—CIRCULAR LETTER from the POOR LAW COMMISSIONERS to
BOARDS OF GUARDIANS UNDER LOCAL ACTS.

*Poor Law Commission Office, Somerset House,
7th November, 1846.*

SIR,

I AM directed by the Poor Law Commissioners to communicate to you, for the information of the Board of Guardians, the plan which Her Majesty's Government have sanctioned for the distribution of the sums voted in the last session of Parliament for the payment of the salaries of certain Union Officers.

These officers are the Medical Officers, Schoolmasters and Schoolmistresses of workhouses, and District Auditors. The sum voted is intended to defray the entire salary of the District Auditors, and the Schoolmasters and Schoolmistresses, and half the salary of the Medical Officers.

With respect to the salaries of the Medical Officers and the Schoolmasters and Schoolmistresses, the sum accruing to each union or parish will be paid over, once in every year, by the Paymaster for Civil Services to the treasurer of the union or parish. For the half-year ending on the 31st of March, 1847, the salaries, as existing on the 1st of October last, will be taken as the standard of payment to the union or parish.

In order that any parish or union should participate in the grant for the officers' salaries, it is necessary, according to the principle sanctioned by Her Majesty's Government, that the salaries should have been previously approved by the Poor Law Commissioners. If, therefore, it is the desire of the local authorities to receive a share in the grant towards the payment of the salaries of the Medical Officers and the Schoolmasters and Schoolmistresses of the workhouses, those salaries must, in the first instance, be reported to the Poor Law Commissioners for their approbation.

With regard to the District Auditors, a separate arrangement will be made for the payment of their salaries.

I am, &c.,

W. G. LUMLEY,

Assistant Secretary.

To the Clerk to the Board of Guardians.

iii.—CIRCULAR LETTER from the POOR LAW COMMISSIONERS to the ASSISTANT COMMISSIONERS.

*Poor Law Commission Office, Somerset House,
7th November, 1846.*

SIR,

PARLIAMENT has voted the following sums for the several classes of officers enumerated below, viz. :—

	£.
Schoolmasters and Schoolmistresses .	15,000
Medical Officers	35,000
Auditors	6,500

The Commissioners have been in communication with Her Majesty's Government on the subject of the mode in which these sums will be paid, and they have to inform you that payment will be made by the Paymaster for Civil Services to the treasurer of each union, in order that the treasurer may apply the sums in question to the salaries which they are intended wholly or in part to defray.

The Commissioners have addressed a letter to the Board of Guardians on this subject, of which they enclose a copy for your information.

The Commissioners are especially desirous of drawing your attention to the fact that it was the intention of Her Majesty's Government, in proposing these votes, to contribute to an improvement in the character of the workhouse schools, and in the supply of medical relief to the poor.

The Commissioners request that, between this time and the 31st of March, 1847, you will furnish them with such a report as may point out the unions in your district in which the schools are least effective, and the medical relief least satisfactory. The Commissioners will then refer to the information already in the office, communicate with the Guardians, and will take such steps as may be in their power for improving both branches of the union administration.

In remote parts of the country, where no medical aid can now be readily procured, the Commissioners are anxious that the salaries should hereafter be placed on a footing such as to facilitate the residence of an efficient officer.

With regard to the workhouse schools, it will probably be desirable, in many cases, to obtain more efficient officers at increased salaries; and in other cases, where those officers are not now appointed, to urge the appointment of a schoolmaster or a schoolmistress.

I have, &c.,

To
Assistant Poor Law Commissioner.

W. G. LUMLEY,
Assistant Secretary.

iv.—CIRCULAR LETTER from the POOR LAW COMMISSIONERS to the ASSISTANT COMMISSIONERS.

*Poor Law Commission Office, Somerset House,
17th December, 1846.*

SIR,

I AM directed by the Poor Law Commissioners to transmit to you, for your information, the accompanying extract from a letter

which they have received from Mr. Under Secretary Phillipps, communicating to them, by direction of Sir George Grey, the course which will be taken with reference to the payment out of the Parliamentary grant of the salaries of the schoolmasters and schoolmistresses of Union Workhouses, and also the measures proposed for securing the services of efficient officers.

I am, &c.,

To

W. G. LUMLEY.

Assistant Poor Law Commissioner.

Assistant Secretary.

(*Extract.*)

“With respect to the schoolmasters and schoolmistresses, I am to inform you that, as was stated in my letter to you of the 5th of October last, Sir George Grey has been in communication with the Committee of Council on Education, and that it is proposed that inspectors should be appointed under the authority of that Committee, for the purpose of visiting and examining the workhouse schools throughout the country, and ascertaining the qualifications of the schoolmasters and schoolmistresses. Sir George Grey feels it to be of importance that no pledge should be given, or expectation held out, that the salaries of those officers will be paid after the present half-year without some inquiry into their efficiency. It is also in the contemplation of the Committee of Council to take measures for the training of masters for workhouse schools, which Sir George Grey hopes will afford important facilities for securing the services of more efficient instructors than it has hitherto in many cases been possible to obtain.”

No. 5.

Poor Removal Act (9 and 10 Vict. c. 66.)

i.—CIRCULAR LETTER from the POOR LAW COMMISSIONERS to the BOARDS of GUARDIANS.

Poor Law Commission Office, Somerset House,
17th September, 1846.

SIR,

I AM directed by the Poor Law Commissioners to call the attention of the Guardians to the provisions of the new Statute relating to the removal of the Poor (9 and 10 Vict. c. 66), which received the Royal Assent on the 26th of August last, and came immediately into operation.

The Statute relates to the removal of paupers, which depends upon their settlement, and does not therefore directly concern the Guardians, who are engaged exclusively in the administration of relief. But indirectly the new provision will materially affect the discharge of the functions of the Guardians in the relief of the poor.

The Guardians will perceive that the first four clauses prohibit the removal of paupers from the place of their residence under certain circumstances.

The first clause prevents the removal of every person from the parish in which such person has resided for the space of five years next before the application for the warrant of removal.

But in the computation of this period of five years it is provided, that certain periods shall be for all purposes excluded. These periods are as follow :—

The time during which such person

shall be a *Prisoner* in a prison ;
shall be serving Her Majesty as a *Soldier*, *Marine*, or *Sailor* ;
or reside as an *In-Pensioner* in *Greenwich* or *Chelsea* Hospital ;
or shall be confined in a *Lunatic Asylum*, or House duly licensed,
or Hospital registered for the reception of Lunatics ;
or as a patient in a *Hospital* ;
or during which any such person shall receive *relief* from *any* parish ;
or shall be wholly or in part maintained by *any* rate or subscription
raised in a parish in which such person does not reside—not being
a *bonâ fide* charitable gift.

There is a proviso to prevent the application of the Act to the removal of lunatics ; and another to prevent the separation, in cases of removal, of husband and parent from a wife and children.

In reference to this clause it is incumbent upon the Guardians to observe that the administration of relief to paupers, whether resident or non-resident, can have no important effect upon their removal hereafter, inasmuch as the time during which relief is so given is excluded in the computation of time.

By the operation of this statute, many persons now receiving non-resident relief, or who might hereafter receive non-resident relief, will become irremovable in the place in which they reside. Non-resident relief is given because the pauper, on becoming chargeable to the place where he resides, might be removed to the place of his settlement. In every case, therefore, in which a pauper becomes irremovable under this statute, no reason for continuing or for granting such non-resident relief will exist. The obligation to relieve rests upon the place where the pauper lives ; and as he cannot be removed from that place, the ground in respect of which non-resident relief was originally given, or might have been granted, will wholly fail. On the other hand, paupers who have not resided in a place long enough to become irremovable will remain liable to removal as before, and it will be necessary that the Guardians should preserve the evidence of all payments made on account of any other parish or union ; such evidence may be required hereafter to prevent the time during which relief was received from being reckoned in the time necessary to make the person irremovable.

The second clause prevents the removal of every widow resident with her husband at the time of his death, for twelve calendar months after his decease, provided she continues so long a widow. In this case, upon the same grounds as those above stated, the charge of the maintenance of the widow will be exclusively imposed for a year upon the place where she resided at the time of her husband's death. Consequently, so long as she is in the same place, the place of her settlement, if different from the place of her residence, will, during that period, be relieved from that charge. The provision, therefore, has an important bearing upon the relief of non-resident poor.

The third clause prevents the removal of children, step-children, and illegitimate children from the parish in which they are residing with their parents or reputed fathers, in every case where the parent or reputed father cannot be removed. This clause will, probably, not much affect the Guardians in regard to the execution of their duties.

By the fourth clause, the power of removing paupers, in cases where relief is made necessary by sickness or accident, is taken away, unless the justices granting the warrant state in such warrant that they are satisfied that the sickness or accident will produce permanent disability.

The object of the clause is to prevent removals in cases of temporary sickness or accident. It will materially interfere, therefore, with the granting of suspended orders of removal; and will, consequently remove the inducement for the allowance of non-resident relief in many such cases as those which have heretofore occurred. The paupers will have to be maintained by the parish where they are sick.

This provision will probably be found to have some bearing upon those cases of considerable practical difficulty which arise in the relief of casualties, and the charging of the cost of such relief.

The Commissioners deem it right to call the attention of the Guardians to the sixth section, which provides, that, "if any officer of any parish or union do, contrary to law, with intent to cause any poor person to become chargeable to any parish to which such person was not then chargeable, convey any poor person out of the parish for which such officer acts, or cause or procure any poor person to be so conveyed, or give directly or indirectly any money, relief, or assistance, or afford or procure to be afforded any facility for such conveyance, or make any offer or promise, or use any threat, to induce any poor person to depart from such parish; and if in consequence of such conveyance or departure any poor person become chargeable to any parish to which he was not then chargeable, such officer, on conviction thereof before any two justices, shall forfeit and pay, for every such offence, any sum not exceeding five pounds, nor less than forty shillings."

The benefit of this clause, as calculated to repress much misconduct on the part of parochial and union officers in their endeavours to shift the burthen of charges of relief, is obvious. The Commissioners therefore request the Guardians to take the earliest opportunity of communicating to all their officers the terms and effect of this enactment, and of impressing upon them the risk they will run if they violate the provisions herein contained.

The Guardians will perceive that it is desirable to call the attention of the master and other officers of the workhouse to the duty imposed on those officers by the 7th section as to receiving paupers who may be brought to the workhouse under warrants of removal directed to Overseers; the section providing, that the delivery of any such pauper at the workhouse of the parish, or of any Union to which such parish belongs, to any officer of such workhouse, is to be deemed a delivery of such pauper to the Overseers of such parish.

The Commissioners recommend the Guardians to give directions to the officers of the workhouse, especially the master and the porter, that, when a pauper is brought to the workhouse with a warrant of removal, they should take the earliest possible opportunity of communicating the fact of his delivery at the workhouse to the Overseers to whom the warrant is addressed.

To
The Clerk to the Guardians.

I am, &c.,
W. G. LUMLEY,
Assistant Secretary.

ii.—CIRCULAR LETTER from the POOR LAW COMMISSIONERS to the BOARDS of GUARDIANS.

*Poor Law Commission Office, Somerset House,
October 20th, 1846.*

SIR,

I AM directed by the Poor Law Commissioners to state that, in consequence of various inquiries made of them as to the construction of the late Removal Act, 9 and 10 Vict., c. 66, they have deemed it right to consult the Attorney-General and Solicitor-General upon certain points which appeared to be of most importance in the application of the statute.

The Commissioners think it may assist the Guardians if they communicate to them the opinions which the Commissioners have obtained in answer to the questions which they submitted, and they have accordingly directed me to inform the Guardians that the Counsel above mentioned are of opinion—

1. "That the proviso to the 1st section of the 9 and 10 Vict., c. 66, "which sets forth the exceptions to the principal enactments that "are to be excluded in the computation of time, is *not retrospective* "in its operation, so as to apply to cases where the five years' residence was completed before the statute.
2. "That an *interval* between the completion of the five years' residence and the application for the warrant of removal filled up "by one of the exceptions contained in the proviso, *will not* "prevent the operation of the statute in restraining the removal "of the pauper who had resided for the specified time.
3. "That orders of removal obtained previous to the passing of the "Act, but not then executed by the removal of the paupers, "cannot now be executed in cases where the 1st or 2nd section "would have prevented them from being granted if the applications were made subsequently to the passing of the Act.
4. "That the 2nd section does not apply to the cases of widows "whose husbands *died before* the passing of the Act.
5. "That the 4th section does apply to persons who became chargeable before the passing of the Act, and continued to do so till "the application for the warrant.
6. "That the statute applies *equally* to the removal of persons born "in Scotland, Ireland, or the Channel Islands, as to persons "having settlements in England, so as to override, *pro tanto*, "the provisions of the 8 and 9 Vict. c. 117."

The Commissioners presume that the Guardians will have no difficulty in applying these opinions to the parts of the statute to which they relate. They will see that, according to the view taken by the high legal authorities above referred to, as to the effect of the first proviso, so far as it relates to the *time before the passing of the Act*, the simple fact of the actual residence of the pauper is alone to be considered, and consequently that no time during which the party may have been in the receipt of relief is to be omitted from the calculation of the term of residence, while any absence during that period, such as that caused by an imprisonment, or a residence in a hospital, is to be treated as an interruption of the continuous residence to which the statute applies.

With reference to the second question, I am to observe that, although in terms it is confined to an interval between the completion of the

residence and the application for the warrant, the Commissioners consider that the principle of the construction must equally apply to intervals in the time during which the period of residence is comprised, so that for example a residence of three years in a parish may be united with a subsequent residence of two years in the same parish, though in the interval the party may have been out of the parish in prison for several months, or serving Her Majesty as a soldier for several years; this observation is however to be qualified by the supposition that the absence is one which is protected by the proviso.

As some inquiries have been made upon the point, the Commissioners wish me to state that in the application of this statute no difference exists whether the cause arise between two parishes in the *same* union, or in *different* unions.

The Commissioners take this opportunity of impressing upon the Guardians that, though this statute does not create any *settlement* in regard to the parties rendered by it irremovable from a parish, such parties will be, in reference to the subject of relief, altogether in the same situation as settled paupers, and any difference in the treatment of the two classes of paupers settled and paupers simply irremovable, with reference to the nature, quantity, or quality of relief administered to them, cannot be too strongly censured, as not being warranted by law, and as being at variance with every principle of fairness.

I am also to desire the Guardians strictly to caution their officers against any attempt to procure the transfer from one parish to another of the parties whom this statute has rendered irremovable, by threats, or promises, or other inducements. The penalty imposed by the statute on such conduct has already been brought under the notice of the Guardians by the Commissioners in their letter of the 17th ultimo.

I am, &c.

To
The Clerk to the Guardians.

W. G. LUMLEY,
Assistant Secretary.

iii.—CIRCULAR LETTER from the POOR LAW COMMISSIONERS to the BOARDS of GUARDIANS.

*Poor Law Commission Office, Somerset House,
December 4th, 1846.*

SIR,

THE attention of the Poor Law Commissioners has been directed to certain cases in which it is alleged that relief has been either wholly refused or inadequately supplied by Boards of Guardians to poor persons, who, through the operation of the late statute relating to the removal of the poor, have now become irremovable from parishes in which they were resident though settled elsewhere.

The Commissioners believe that this conduct has, in part, resulted from an erroneous supposition that poor persons, so circumstanced, are not entitled to relief in the parishes where they reside.

The Commissioners desire to impress upon the Guardians, that a long course of authorities, consisting of legal decisions, and the opinions of the ablest text-writers, upon this subject, has established the rule

that the poor are to be relieved, as their necessities require, in and by the parish where they are resident.

Indeed, the proposition that the poor who happen to be destitute in any particular place are not to be relieved there by the officers who have the administration of the relief, until it is ascertained that they are settled there, or are casual poor, or that some other parish is under a legal liability to repay the relief, is so contrary to all established principles upon the subject, that the Commissioners have only thus adverted to it because they are informed that such a doctrine has recently been circulated, and may have influenced some of the Boards of Guardians in their course of action.

The Commissioners have, already, in their circular letter of the 20th of October last, pointed out that no difference ought to be made in the treatment of the two classes of paupers settled and paupers simply irremovable, with reference to the nature, quantity, or quality of relief administered to them.

The Commissioners admit, indeed, that the cases of the non-settled poor may, for the most part, require to be carefully considered by the Boards of Guardians, who, by the operation of this statute, are called upon to relieve them, because it may be found that the relief heretofore supplied by a distant authority has been inapplicable, either in kind or quantity, to the party requiring it, or that the case has not been sufficiently investigated.

If, therefore, the Guardians direct a careful inquiry to be made into the circumstances of the parties and the actual necessities of the cases, with a view simply of satisfying themselves as to the proper relief to be administered, and on receiving the result of such inquiry proceed to administer the relief as they would do under similar circumstances in respect to a settled pauper in their union, no objection can be made to their proceedings. But if any difference be made for the purpose of compelling the paupers, now irremovable, to seek relief in other parishes, it is clear that the course will be generally adopted by unions and parishes as a matter of self-defence, and that great suffering and hardship to the poor must ensue.

There can be no doubt that such a course of proceeding is at variance with the spirit of the recent statute, which assumes that the irremovable poor, so long as their residence remains unchanged, will be relieved in the same manner, and on the same terms, as the settled poor.

I am desirous to request the Guardians to point out to the relieving officers the effect of these observations, and to warn them that the Commissioners will consider any neglect of the poor who may be resident within their respective districts, although not settled therein, equally culpable with the neglect of the settled poor, and will not hesitate to treat any refusal of relief to the irremovable poor, on the ground of their settlement elsewhere, as a gross violation of their duty.

The Commissioners wish to advert to one other point, namely,—the continuance of non-resident relief. In the observations which they have made in their circular letter of the 17th of September last upon this subject, they have not advised the Guardians to discontinue the relief in cases where the non-resident paupers are removable. They desire it to be understood that they by no means recommended an indiscriminate withdrawal of such relief. They believe that the Boards of Guardians

may find it desirable, in many cases in which the statute does not apply, to continue that relief; and the Commissioners do not consider that it would be unlawful for them to adopt this course, although it may not be advisable now to allow it, *for the first time*, even in cases where it would not be unlawful.

I am, &c.

W. G. LUMLEY,
Assistant Secretary.

To

The Clerk to the Board of Guardians.

iv.—CIRCULAR LETTER from the POOR LAW COMMISSIONERS
to the BOARDS of GUARDIANS.

*Poor Law Commission Office, Somerset House,
January 18th, 1847.*

SIR,

I AM directed by the Poor Law Commissioners to advert to the observations contained in their circular letters of the 20th of October, and the 4th of December last, with reference to a distinction in the relief to poor persons settled in the parishes where they are relieved, and to other poor persons who have been rendered irremovable from the parish in which they reside by the operation of the late statute on the subject of the removal of the poor. I am to inquire whether the Guardians have made any such distinction in their administration of relief since the passing of the statute, and, if so, in what manner that distinction has been made.

I am also to request that, if the Board of Guardians have passed any resolution on the subject of the statute, or the relief of the poor affected by it, you will transmit a copy of every such resolution.

The Commissioners request that this information may be supplied to them with as little delay as circumstances will permit.

I am, &c.,

W. G. LUMLEY.

Assistant Secretary.

To

The Clerk to the Board of Guardians.

Summary of the Returns received by the Poor Law Commissioners in
answer to the foregoing Circular.

- 7 Unions have made a *distinction* in the relief to the poor, and have passed *resolutions* upon the subject of the statute.
- 2 Unions have made a *distinction* in the relief to the poor, but have passed *no resolutions* upon the subject of the statute.
- 351 Unions have made *no distinction* in the relief to the poor, but have passed *resolutions* upon the subject of the statute.
- 140 Unions have made *no distinction* in the relief to the poor, and have passed *no resolutions* upon the subject of the statute.

500 Total number from which replies have been received.

v.—CIRCULAR LETTER from the POOR LAW COMMISSIONERS
to the ASSISTANT COMMISSIONERS.*Poor Law Commission Office Somerset House,
February 17th, 1847.*

SIR,

I AM directed by the Poor Law Commissioners to transmit to you the enclosed copy of a circular letter which the Commissioners have addressed to the Boards of Guardians of the several Unions in England and Wales, inquiring whether, since the passing of the Poor Removal Act (9 & 10 Vict. c. 66), any distinction has been made by the Guardians in the administration of relief to poor persons settled in the parishes where they are relieved, and to poor persons rendered irremovable from the parish in which they reside by the operation of the statute referred to.

The result of the answers received from the Guardians to the circular is contained in the annexed Table, from which you will observe that with scarcely any exceptions the Guardians deny that any such distinction as is above described is made by them in the administration of relief.

The Commissioners, however, are informed of the existence of complaints with respect to the treatment of the poor by Boards of Guardians under the late Act, and they request you not to fail in reporting to them any facts which have already come or may hereafter come to your knowledge respecting any distinction between the relief of the irremovable and of the settled poor, or any harsh or unfair mode of administering the Act which may have been adopted by a Board of Guardians in your District.

To

I am, &c., W. G. LUMLEY.

*Assistant Poor Law Commissioner.**Assistant Secretary.*

ABSTRACT of Answers to the two Questions contained in the Circular Letter.

UNION.	CLASS 1.	CLASS 2.	CLASS 3.	CLASS 4.	TOTAL.
	Question. 1 } affirmative. 2 }	Question. 1 affirmative. 2 negative.	Question. 1 negative. 2 affirmative.	Question. 1 } negative. 2 }	
Unions and other } places . . . }	7	2	333	132	474

No. 6.

Removal of Nuisances (9 and 10 Vict. c. 96).

CIRCULAR LETTER from the POOR LAW COMMISSIONERS to the
BOARDS OF GUARDIANS.*Poor Law Commission Office, Somerset House,
October 8th, 1846.*

SIR,

I AM directed by the Poor Law Commissioners to bring under the notice of the Guardians the provisions of the Act passed in the last

Session of Parliament for the more speedy removal of certain nuisances, 9 & 10 Vict. c. 96, conferring certain powers upon the Guardians in respect of such matters.

The statute, in section 1, after reciting that it is highly expedient, for the purpose of preserving the health of divers of Her Majesty's subjects, that better provisions should be made for the removal of certain nuisances likely to promote or increase disease, empowers any town-council, or other like body having jurisdiction within any corporate town, borough, city, or place, or any trustees or commissioners, or other like officers acting under the provisions of any Act of Parliament for the drainage, paving, or cleansing, or managing or directing the Police in any such place, or for any of the above purposes, *or in case there shall be no such town-council or other like body, or no such trustees or commissioners having jurisdiction, or acting as aforesaid in any town, borough, city, or place, the Guardians of the poor* (upon receipt of a certificate in writing, to the effect therein set out, signed by two duly qualified medical practitioners, of the filthy and unwholesome condition of any dwelling-house or other building, or of the accumulation of any offensive or noxious matter, refuse, dung, or offal, or of the existence of any foul or offensive drain, privy, or cesspool),

To lay a complaint before any two Justices of the Peace—who are to summon the owner or occupier of the premises before them.

And it requires the Justices, upon proof to their satisfaction of the existence of the nuisance,

Forthwith to make an order in writing, to the effect therein described, for the cleansing, whitewashing, or purifying of any such dwelling-house or other building, or for the removal or abatement of the nuisance, within a period and in the manner therein prescribed;—

Which order, or a copy thereof, shall be forthwith served upon the owner or occupier; or if there be no such owner or occupier, or if the owner or occupier cannot be served, a true copy thereof shall be forthwith affixed upon some part of the premises.

If the nuisance be not removed, the persons who made the complaint, and who shall be authorised by the Justices so to do, by themselves, their servants, and others, may enter the premises to cleanse them or to remove or abate the nuisance described in the order.

Any person wilfully obstructing any person acting under the authority and in pursuance of the order will be liable to a penalty not exceeding 10*l.*, nor less than 2*l.*

Section 2 enables the persons who make the complaint to recover the costs and expenses which they incur from the owner or occupier by summary proceedings before two Justices, unless the Justices think fit to excuse the party charged on the ground of poverty or other special circumstances.

The term *Guardians*, used in the 1st section, as explained by an interpretation clause (No. 17), is to signify the Guardians, Directors, Wardens, Governors, or other like officers having the management of the poor, for any *Union*, parish, township, hamlet, or place *where the*

matter requiring the cognizance of any such officers as aforesaid respectively *may arise*.

The above provisions, therefore, authorize the Guardians of any Union or Parish where there is no town council, nor public trustees or commissioners, to take the steps for the removal of the nuisances referred to. The Guardians, adverting to the object of the Legislature and the purport of the Act, may properly cause inquiries to be forthwith made by the Relieving Officers or others, as to the condition of those parts of the Union where they have reason to expect that the nuisances and unwholesome dwellings and premises to which the Statute applies are to be found; and if any cases of serious extent, calculated to produce injurious or mischievous consequences, are found, and the Guardians cannot by urgent remonstrance with the proper parties procure the removal of the nuisance or the cleansing of the premises, they will act most advisedly by proceeding forthwith under the powers and authorities of this Act, bearing in mind the limitation which exists as to the places where they are empowered to interfere.

A provision somewhat similar to the present—restricted however to the Metropolis and its neighbourhood—will be found in the 2nd and 3rd Vict. c. 71, s. 41, (the Metropolitan Police Act); but it only authorized the Guardians to cleanse the premises at the *cost of the occupier*, and as the occupiers of such premises are seldom in such a condition as to enable them to pay the costs of such cleansing, the provision proved inoperative.

Although it is provided that the Guardians shall recover the costs and expenses which they may incur from the owner or occupier who may not be excused as above mentioned, yet to avoid any question as to the charge of those costs, it is enacted in section 13, that—

“*All expense* reasonably and properly incurred in carrying into effect any of the provisions of the Act relating to the cleansing of houses, or the removal of nuisances, *and not recovered from the owners or occupiers*, shall be retained or defrayed out of the rates or monies raised or *contributed* for the relief of the poor of the *parish*, or extra-parochial place maintaining its own poor, in which the same shall have been incurred.”

The Statute then requires two Justices to order the Treasurer of the *Guardians*, or other officer of the Union or Parish, or the overseer of the Parish, in which any such expense has been so incurred, to pay the sums expressed in any such order out of any monies which may come into his hands by virtue of his office; and this order may be enforced summarily by distress under a warrant of two Justices.

It will thus be seen that all the expenses which may be reasonably and properly incurred in this matter, whether by the Guardians or the other parties entitled to take the steps under the Act, if not recovered from the owner or occupiers, are to be paid out of the poor rates of the Parish in which they were incurred, which will be of course that in which the nuisance existed.

The Commissioners trust that no apprehension of casting a charge upon the parish will operate to induce the Guardians to abstain from proceeding under the Act in cases of urgency. The improvement of the sanitary condition of the poorer classes tends so greatly to remove many of the causes of destitution and pauperism, that the money judi-

ciously expended on such an object, now sanctioned by the Legislature in the cases to which the Statute applies, will be found to be most profitably laid out even in reference to the more direct object of the duties of the Guardians.

I am to notice that the Statute having used the term *owner*, which has no technical meaning, proceeds, in section 14, to define the term as signifying "the person receiving the rents of any property from the occupier thereof on his own account, or as trustee or agent for any other person."

Where an owner occupies his own property, he falls under the term *occupier*, and may be proceeded against as such.

	I am, &c.,
To	W. G. LUMLEY,
<i>The Clerk to the Guardians.</i>	<i>Assistant Secretary.</i>

No. 7.

LETTER of INSTRUCTIONS from the POOR LAW COMMISSIONERS to the ASSISTANT COMMISSIONERS.

Poor Law Commission Office, Somerset House,
13th January, 1847.

SIR,

1. The attention of the Poor Law Commissioners has been recently directed to the Instructions to the Assistant Poor Law Commissioners which were issued in the year 1841, and are inserted in their Seventh Annual Report (pp. 55 and 181, ed. 8vo.). At the time when these Instructions were issued, the number of the Assistant Commissioners was greater, and the size of their districts less, than at present. On this account they are, in several respects, unsuited to the existing state of things; and the Commissioners have therefore decided to revoke those instructions, and to issue, for the guidance of the Assistant Commissioners, the Instructions which are subjoined.

2. The Poor Law Amendment Act contemplates the Assistant Commissioners as acting singly, and under the general instructions and control of the Commissioners. The powers of inquiry, of summoning witnesses and examining them on oath, of requiring the production of papers, and of attending at local boards, which the Act confers on an Assistant Commissioner (ss. 12 and 21), may however be exercised by him on his own discretion, and without any specific authority or direction from the Commissioners.

3. The Commissioners have divided the whole of England into nine districts, each containing on an average about seventy unions and parishes under a Board of Guardians, and have assigned one of such districts to each of the Assistant Commissioners. Each Assistant Commissioner is legally competent to act in any part of England, but (unless he is specially instructed by the Commissioners) his duties are confined to the superintendence of the administration of the Poor Laws in the district assigned to him.

4. The Commissioners regard the ordinary duties to be thus exer-

cised by an Assistant Commissioner as falling, for the most part, under the four following heads:—

1. To visit every union or parish in his district; to attend the meeting of the Board of Guardians; to inspect the workhouse; and to examine into the manner in which relief is administered, and the duties of the paid officers of the union or parish are discharged.

2. To report to the Commissioners any matter which, after any such visit and examination, may appear to him to deserve their notice, or to require their interference in respect to the administration of the law in the union or parish.

3. When required by the Commissioners, to ascertain the average expenditure of the several parishes or union under section 28 of the Poor Law Amendment Act.

4. To make special inquiries into cases of alleged maltreatment of paupers, and into charges preferred against union and parish officers, either when he may be instructed by the Commissioners so to do, or when such an inquiry may appear to himself to be desirable.

5. Notwithstanding the large number of unions in a district, the Commissioners are desirous that the Assistant Commissioner should attend a meeting of each board of Guardians once at least in every year, and that he should, if possible, visit and inspect each workhouse once in every six months.

6. The Assistant Commissioner will transmit to the Commissioners a weekly diary of his proceedings.

7. The Commissioners further desire that, after visiting each union, and inspecting the workhouse, the Assistant Commissioner will forward to them a report upon it, in the form of answers to the annexed queries:—

Report on Union, after a Visit on the day of 184 .

1. Date of last previous visit.

2. Is the Workhouse generally adequate to the wants of the Union, in respect of size and internal arrangements?

3. Is the provision for the sick and for infectious cases sufficient? Are the receiving wards in a proper state?

4. Is the Workhouse School well managed?

5. Are there vagrant wards in the Workhouse, and are they sufficient? Are the arrangements for setting the vagrants to work effective, and is the resolution of the Guardians under 5 & 6 Vict., c. 57, s. 5, duly observed?

6. Does the Visiting Committee regularly inspect the Workhouse? Do any of their answers to the queries in the Workhouse regulations suggest the propriety of any interference on the part of the Commissioners?

7. Has the maximum number of inmates of the workhouse, fixed by the Commissioners, been constantly observed since your last visit?

8. Are the proper extracts from the Poor Law Amendment Act, and the Regulations of the Commissioners, hung up in the workhouse?

9. Have all appointments of new officers, and changes in salaries and districts, since your last visit been reported to the Commissioners?

10. Is there any officer whose appointment has been sanctioned provisionally? If so, state your opinion of his fitness?

11. Have you any reason to believe that any of the books or accounts prescribed by the regulations of the Commissioners are not properly kept?

12. Have you observed any illegal practice, or any departure from the regulations of the Commissioners?

13. Has any marked change taken place in the state of the Workhouse, the number of the inmates, or the general condition of the Unions since your last visit?

14. Observations not falling under any of the preceding heads.

(Signed)

Assistant Commissioner.

Dated the

day of

184 :

8. It will not be necessary for the Assistant Commissioner to make a Report in the above form more than once in six months, although he may visit a union several times during that period.

9. The Assistant Commissioner, on going through the workhouse, ought to receive readily any complaint which may be made to him by any of the inmates; and if he has reason to suspect that any of the officers have behaved in a harsh or unbecoming manner towards the inmates, it is proper that he should question the inmates on the subject, and, if necessary, in the absence of the officers of the establishment.

10. The Assistant Commissioner will be furnished by the Clerk of each union in his district with a weekly return, comprising the several particulars specified in Form A., attached to the General Order of the 21st of April, 1842. By this return his attention will be directed periodically to any sudden increase in the amount of the relief, to any special minute of the Guardians, to any deficiency of funds in the hands of the Treasurer, and to some other peculiar circumstances which may render it expedient for him to visit the union, or take some other step in reference to the matter.

11. With respect to the taking of averages, the Commissioners have already prepared a statement of the law on the most material points: this statement was issued separately on the 21st August, 1844.

12. On the subject of the inquiries which the Assistant Commissioner may be called on to institute as to alleged maltreatment or neglect of paupers, and as to alleged malversations and misconduct of paid officers, it is to be observed that the Poor Law Amendment Act confers on him powers specially intended for this purpose, viz., a power of summoning witnesses for any distance less than 10 miles from the place of their abode, and a power of examining them upon oath (ss. 12, 13); and a provision is made by the same Act for payment from the poor rates of the reasonable expenses of witnesses so summoned (s. 14); no such power has been conferred by the Legislature upon the Board of Guardians, or any other of the local functionaries, with respect to alleged abuses in the administration of the Poor Laws.

13. In cases in which the Assistant Commissioner inquires into the conduct of a paid officer of a Board of Guardians, it is in general desirable that such inquiry should be held in the presence of the Board of Guardians or of some of its members, and also of the officer himself. Questions may properly be put to the officer relating to the matter charged, inasmuch as every paid officer is presumed to accept his office on the implied condition of explaining his conduct to his official superiors in regard to any imputation which may be made upon it on apparently

reasonable grounds. The witnesses should be examined by the Assistant Commissioner, who will of course put any proper question to a witness which may be suggested by any person present, and which may seem to tend to elicit the truth; the Assistant Commissioner may, however, if he should think fit, permit any witnesses to be examined by a party whose conduct is in question. Applications have sometimes been made to the Commissioners to permit solicitors or counsel to attend at an inquiry held by an Assistant Commissioner. The Commissioners do not wish to lay down any rule on this point, and in case of any such application being made, they will leave the Assistant Commissioner to exercise his discretion thereon, according to the circumstances of the case.

14. The Assistant Commissioner should bear in mind that although he may admit any persons to any inquiry he may hold, so far as he has the control of the room in which it takes place, he has no power analogous to that of a judge or police magistrate to keep order in a court of justice. On this account, as well as from the nature of the subjects of his inquiries, he may sometimes find it necessary not to admit all persons indiscriminately to the inquiry.

15. It is convenient that all notes of the evidence of witnesses taken at such an inquiry should be written in the first person, and should in general be signed by the witness after having been read over to him.

16. In reporting to the Commissioners the result of any such investigation, the Assistant Commissioner will first set out the charges preferred against the officer, or the other subject of inquiry; he will then state the substance and effect of the evidence taken by him, and will in general subjoin his opinion as to its result, together with any measure which he may wish to recommend to the Commissioners in reference to it.

17. If any witnesses have been summoned whose expenses are to be charged to the union, under section 14 of the Act, he will transmit to the Commissioners a list of such witnesses, with a statement of the distance travelled by them from their homes, and of the number of days of their attendance; and similar information should be supplied in respect of witnesses who may attend without summonses.

18. The collection and diffusion of useful information as to the management of workhouses, the administration of out-door relief, the state of pauperism in general, and the welfare of the industrious classes, is an important function of the Poor Law Commissioners, and can only be accomplished by the co-operation of their Assistant Commissioners.

19. The Assistant Commissioner will find it a beneficial part of his duties to transplant into a union the arrangements and modes of management which, either of his own personal knowledge, or by means of information communicated to him from the Commissioners, he may know to have been introduced into other unions, with successful results.

20. Before they close these Instructions, the Commissioners will remark, that the ordinary and detailed management of the workhouse, and the superintendence of the union officers, is vested in the Guardians, and, therefore, that the Guardians are primarily responsible for any abuses or irregularities in the administration of the law which may

occur within their union. If, however, any illegal or reprehensible practice should habitually prevail in the union, with respect either to the state or management of the workhouse, the administration of outdoor relief, the keeping of the union books, or the conduct of the paid officers, it ought not to escape the observation of the Assistant Commissioner, who will not fail to report it, without delay, to the Commissioners.

Signed by Order of the Board,

To

Secretary.

Assistant Poor Law Commissioner.

No. 8.

REPORT, by ALFRED AUSTIN, Esq., Assistant Poor Law Commissioner, on the RELIEF of IRISH POOR in LIVERPOOL.

GENTLEMEN,

Manchester, 1st May, 1847.

IN a former Report I gave you an account of the number of Irish paupers who daily received casual relief in Liverpool, from January 4th; and also of the number of persons who landed daily at that port, from Ireland, from January 13th. No very accurate observation was made of the number of Irish, casually relieved before January 4th, or of the number of persons arriving from Ireland before January 13th.

From the 4th January, the accounts of the Irish relieved by the officers of the select vestry, showed a progressive increase in their numbers. On the 26th January there were 25,313 persons relieved, being an increase of more than 20,000 in three weeks.

Towards the end of January there were reasons which induced the belief that amongst the applications for relief there were numerous cases of imposition. An accurate comparison of the Returns of the number of the persons landed at Liverpool from Ireland, and of the Irish who received relief, demonstrated that a considerable portion of the latter were not newly-arrived immigrants. At the same time, the concourse of immigrants daily landing rendered it possible that a larger number of persons, more or less in a state of destitution, arrived in Liverpool from Ireland, than the Irish actually relieved amounted to. Apprehensions, therefore, began to be entertained on the part of persons connected with the administration of the Poor Law in Liverpool, that although relief was distributed so liberally as to give rise to considerable imposition, still there might be cases of destitution and want which failed to receive proper attention or assistance.

These considerations led the vestry to adopt a change in the system of administering casual relief. From some time before Christmas till the 1st February, applications for relief were made by the destitute Irish immigrants, or by persons pretending to be so, at the offices of the vestry in Fenwick-street, where, for several hours every day, applications were heard and relief given in bread and in tickets for soup by the four relieving officers of the parish, and a few occasional assistants. For some weeks the crowd of applicants was too large for much discrimination to be exercised by the relieving officers in granting relief; and

from the early part of January their principal object was to dismiss the applicants as rapidly as possible, with an amount of relief proportioned to their demands, rather than to their real wants, in order that the crowd congregated round the offices might be dispersed.

Towards the end of January, the vestry appointed a committee to superintend the relieving of the Irish immigrants. On the 2nd February arrangements were matured by this committee, by which the portion of the town containing the lodging-houses and cellars occupied by the Irish immigrants was divided into thirteen districts, the size of which was regulated by the supposed number of Irish poor residing in each. In every district an office or relief station was opened for the relief of the destitute Irish of such district. Two assistant relieving officers were attached to each of eleven of these relief stations, and one to each of the remaining two. The difference in the number of officers, in the case of these two districts, was owing to local circumstances, which it is not necessary to particularize. There were consequently twenty-four assistant relieving officers appointed for the parts of the town inhabited by immigrants. Over this large body of officers were placed two Inspectors, one for the districts of the northern part, and the other for those of the southern part of the town, whose duty it was to convey information between the central office and the relief stations, if the urgency of the case required it, and also to report to the central office, where the committee sat daily, any irregularities or incompetency on the part of any of the assistant relieving officers. Each district, to which two officers were attached, was divided into two subdivisions, and each subdivision was placed under the superintendence and care of one of the officers. In each of the districts with only one officer, the duty of the latter was to attend to the entire district. Practically therefore there were twenty-four divisions made in the town, within some one of which every pauper immigrant resided, and to every one of which an assistant relieving officer was attached. The object of making districts of two divisions was to bring the officers of the divisions together at one relief station; by which they possessed the opportunity of consulting together in difficult cases, and of assisting one another in hearing applications for and in giving relief, at which time they were to sit together.

Every assistant relieving officer was furnished with an application and relief book, according to a form which, from its simplicity and comprehensiveness, has after an experience of many weeks been found to admit of no material improvement. In this book was to be entered every application for relief, together with a statement of the amount of relief given to every applicant, from day to day. The book was also to contain the names and ages of the applicants, also the number, ages, and sex of their children, together with any observations considered material. Every officer's book was to be made up, and a return from it sent to the central office every night; so that from day to day the committee might be in possession of exact knowledge of the progress of destitution amongst the Irish poor.

The instructions given to the assistant relieving officers, were, 1st, to require every applicant to appear every morning, at the station belonging to the district in which he resided, to make his application for

relief; 2nd, to visit afterwards every applicant at his place of abode, and to observe and note his circumstances; 3rd, to give relief according to the necessities of the applicant. This relief was to be given in certain cases at the abode of the applicant, but more generally it was to be given at the station in a subsequent part of the day, upon the applicant attending for it. Constant communication on the part of the relieving officers with the applicants, together with unremitting visits to the lodging-houses where they resided, was considered desirable to enable the officers to obtain and preserve as much knowledge as possible of the applicants, and of the parts of the town they resorted to for lodging. The *first* object of this was that, in the vast crowd of immigrants, the chances should be diminished as much as possible of any person suffering from want remaining unheard of by the relieving officers; and, *secondly*, that attempts at imposture might receive every possible check. Special instructions were also given to the assistant relieving officers (and it was one of the matters which I personally attended to myself) to visit every case of sickness which they should hear of amongst the poor in their districts, without waiting for an application for assistance or relief, and to report it immediately to the central office, in order that the proper medical assistance might be promptly supplied.

The propriety of these arrangements, and others of minor detail, has been illustrated by their operation.

1. From the 1st of February there have been only two deaths in the parish of Liverpool that I am aware of, to be attributed directly to want of actual necessities of life. Mr. Curry, the Coroner of the borough, who has kindly given me information upon the subject, tells me that in the first case, that of Elizabeth Banashe, on 15th February, the cause of death was "disease of the bowels from want of food;" and in the second, that of Maria Roberts, the cause was "bronchitis and want of food." Much as it is to be lamented that death in any instance, in the parish of Liverpool, is to be attributed in the slightest degree to want of food, I may observe that in neither of the two cases mentioned does it appear that want of food was occasioned by neglect on the part of the vestry or any of its officers.

One object in framing the new arrangements for administering relief was to prevent imposition, and another to provide sufficiently for the destitute. Up to the 2nd February, a certain quantity of the relief distributed was given to persons who were not destitute. The amount of relief thus misapplied does not admit of being stated with accuracy, but it was considerable. Since the 2nd February, although the number of applicants has been reduced nearly two-thirds, the reduction in the amount of relief distributed has not been very considerable. But relief has been confined (as far as practicable) to the necessitous, and they therefore have been more adequately relieved than was previously the case. A greater quantity of relief, and more accurate attention to the claims of the destitute, became necessary with the new arrangements, inasmuch as they were accompanied by an expression of opinion on the part of the vestry, of the propriety of the inhabitants generally abstaining from private almsgiving to persons who were strangers to them; they were also necessary as a precaution against the threatened spread of disease, which would occur with increased intensity in crowded neigh-

bourhoods, if the inhabitants were allowed to suffer from want and destitution.

2. Notwithstanding the great and increasing influx of Irish, the number of persons relieved with bread and soup has not exceeded 10,845 in any one day ; and the total number of separate individuals relieved in the same way from 1st March to 30th April has not exceeded 22,226.

With respect to the numbers relieved, the following observations are important.

There is reason to believe that the resident population of Irish in Liverpool comprises not fewer than 80,000 persons. A great portion of them belong to the poorer classes of the inhabitants, but without being paupers. A considerable number of the Irish who have arrived at Liverpool within the last few months, came there with the view of emigrating to Canada or the United States. It may be assumed that most of these persons were more or less removed from destitution ; and that whilst they remained in Liverpool, they were not compelled by necessity to seek parish relief. Comparing the number of Irish emigrants from Liverpool during the last three months, with the immigrants arriving from Ireland in the same period, it may be conjectured that not more than two-thirds of the Irish who have landed at Liverpool were in a state of destitution requiring parochial relief either at or after their arrival. And as many of those who land, quit Liverpool nearly immediately upon their arrival for the interior, the number of immigrants requiring relief permanently, or even for a comparatively short time, is, in all probability, much under two-thirds of the number that land.

In the first fortnight after an account was kept of the arrivals, they amounted to 11,474 ; and the destitute immigrants remaining in Liverpool and requiring relief did not, therefore, agreeably to this supposition, much exceed 7000.

The increase in the number of Irish relieved, however, during the same fortnight was nearly double that number. There are facts to show that this increase consisted in some measure of fictitious applicants, or of pretended persons for whom real applicants demanded relief. But beyond a doubt, a great portion of the increase consisted of Irish persons who were not destitute immigrants, but who belonged to the resident Irish population of Liverpool, or who were immigrants necessarily waiting there to emigrate, and induced, by the extraordinary facility of obtaining relief afforded by the lax system pursued at first by the parochial authorities, to apply for it under the pretence of being destitute immigrants. If the system of relief carried on up to the 1st February had been persevered in much longer, it is probable that a very large portion of the resident labouring Irish in Liverpool, and many of those waiting to emigrate, would have been in the regular receipt of parish relief. And the principal operation of the improved method of distributing relief has been the restricting it as far as possible to the Irish more recently arrived in Liverpool. At the same time it may be observed that by an arrangement of the relieving officers with the assistant relieving officers, many of the Irish who are not quite recently come over from Ireland, but who are in a destitute condition, have been relieved at the district stations, and they are comprised in the returns of the numbers of Irish immigrants relieved. Their number

I was induced at first to believe to be larger than at present I think is the case; but the general want of veracity on the part of the applicants renders it very difficult for the relieving officers to determine the length of residence with anything like accuracy.

The improved system of relief has been persevered in since the 2nd of February, a period of eleven weeks. In the first eight days the numbers relieved increased from 4996 to 8177 per diem; and during the last nine weeks, they increased from 8177 to 10,845 per diem. The last number occurred on one day only, viz., on 10th April, since which time the daily numbers relieved have fallen to 8214, per diem, viz., on 30th April. These numbers do not include the sick Irish, who have been relieved all along by the ordinary relieving officers. In the 4th Table to the Appendix to this Report, I have given the average daily number of the sick Irish thus relieved.

In changing the distribution of relief from the central office to the districts, a proceeding was necessarily adopted, which had a tendency to inspire the applicants with suspicions that further relief would be followed by the removal back to Ireland of those who received it, or that it would be attended with some other unwelcome condition. From two o'clock in the afternoon until late at night of the 1st February, all the assistant relieving officers were assembled together, and with most praiseworthy patience and temper examined every applicant as to his residence. The object of this was to ascertain the applicant's place of abode, and to determine the officer from whom he was to obtain relief for the future; and a card was thereupon given to him containing the name and situation of the station at which he was to apply, with directions as to time of application, &c. The proceeding was necessarily protracted, to allow of a careful examination of every applicant being made; and owing to the length of time (during which the immense crowd of applicants was kept waiting), I watched its progress with considerable anxiety. I had the opportunity of observing that in some instances the applicants refused to take the cards, regarding them apparently with a feeling of dread; and in many cases the refusal was accompanied by the declaration, that they were unwilling to be removed, and that they preferred to die in Liverpool to being sent back to Ireland. The feeling of distrust in the intentions of the parochial officers, by the Irish paupers, was so general as to deter many from applying for some days after the alterations for relief at the district stations, and it was not till after the lapse of a week, when it was found that the parochial authorities had no concealed object in view with regard to the really destitute, that the latter fully renewed their applications for relief. Since that time there has been a gradual though very small increase in applications, compared with the great increase in the arrivals.

From the 13th January to 13 April, there landed at Liverpool, from Ireland,

Men	.	.	.	63,153
Women	.	.	.	34,796
Children	.	.	.	21,105

119,054

The progressive increase of this vast Immigration will be seen from the following statement :—

	ARRIVALS.		
	From 13th January, to 13th February	From 13th February, to 13th March.	From 13th March, to 13th April.
Men. . . .	14,734	19,789	28,630
Women. . . .	8,249	10,042	16,505
Children . . .	4,983	6,154	9,968
Total Persons .	27,966	35,985	55,103

During the same periods there have emigrated to Canada, the United States, or elsewhere, the following numbers of persons, nearly all of whom are Irish :—

	From 13th January, to 13th February	From 13th February, to 13th March.	From 13th March, to 13th April.
	5,966	11,934	16,955

The arrivals from the 13th February to the 13th April, deducting the emigrants, leave a number, mostly destitute, much exceeding the increase in the number relieved; and this excess, which has been apparent ever since the change of system of relief, has greatly influenced the proceedings of the committee in regard to the destitute Irish.

All the parts of Liverpool habitable by the Irish have been densely filled by them for some time. It is possible, however, that an increase has been gradually going on, up to the present time, and that even now the crowding of the dwellings of different descriptions to which the Irish resort, has not quite reached the extreme limit. In the latter end of January, I personally inspected several streets, with the courts leading out of them, occupied by Irish, and everywhere the houses and cellars appeared to be full of inmates. In one small house, I reckoned 41 lodgers. Since that time I have heard of instances of more excessive over-crowding.

In the meantime, however, the difficulty of procuring lodging has had the effect of rendering it necessary for the great bulk of the Irish to quit Liverpool nearly immediately upon their arrival. And this fact partly accounts for the comparatively small increase in the relief.

The fresh applications for relief from the 1st March to 30th April, both inclusive, were on an average for 207 individuals daily, exclusive of the sick; the largest number, on any one day, being 342, and the lowest 147. During the same period, the average number of persons arriving from Ireland was 1654 daily; the highest number on any one day being 3704 and the lowest 230. The number of Irish relieved with bread and soup on 1st March was 8563, and on 30th April, 8214.

The largest number relieved on any one day, in the interval between those two days, was on 10th April, when 10,845 persons received bread and soup. These facts do not indicate a rapid change in the persons receiving relief; and they are also inconsistent with a growing accumulation of destitute Irish in Liverpool. As a large portion of the Irish relieved have been receiving such relief for some time, the most correct conclusion probably is, that the change in the persons relieved has taken place more amongst persons newly arrived and unable to procure lodging.

As it became apparent that the want of lodging accommodation produced the effect described, the suggestion of providing temporary lodgings in sheds, &c. for the immigrants, which was thought advisable at an earlier period, was abandoned. For it was evidently to be feared, that whatever number were accommodated in buildings appropriated or erected specially for that purpose (and which accommodation must be finite), the residue of the immigrants who could not obtain such accommodation would resort to the lodging-houses, cellars, &c., in parts of the town now occupied by the Irish, and that the presence in Liverpool of a greater number of Irish would be occasioned, than by allowing them to simply occupy the lodging room the town already contained. Whether, therefore, as a purely economical question, or as a sanitary question to avoid the ill effects of an overcrowded town, or as a means of more effectually relieving the Irish immigrants, the plan of providing extra lodging accommodation for them would have failed.

The committee, from its earliest meetings, bestowed a considerable share of attention upon the subject of relieving the sick amongst the Irish immigrants. Dysentery and fever, in a mild form, were by no means unfrequent as early as Christmas; but taking into consideration the large influx of Irish subject to the various disorders occasioned by privation and exposure, the mortality amongst the destitute population of the town, during the month of January, did not much exceed that of January, 1846. On the third week of January, 1846, the number of cases relieved, exclusive of Irish, out of the workhouse, was 3,280, and the number of coffins supplied during that month by the parochial authorities was 91. In the third week of last January, the number of cases relieved, exclusive of Irish, out of the workhouse, was 3,984, and the number of coffins supplied during that month by the parochial authorities was 261. In February, however, the number of deaths became sensibly increased. In that month, in 1846, the number of coffins supplied by the parish officers was 95, and in last February the number was 359. In March the mortality became still more marked. In that month, in 1846, the number of coffins supplied by the parish authorities was 74, and in last March, 503; and in April, 1846, the number of coffins supplied was 79, and in last April it was 586.

Until the recent addition to the number of District Medical Officers for the parish, there were six of these officers, but towards the middle of December, owing to the increase of sickness in the town, they were allowed assistants when they considered it requisite. On the 25th March, agreeably to previous resolutions of the vestry, the number of medical officers was increased to twelve; but they were to perform

the vaccination, under the Vaccination Act, which had previously been performed by gentlemen who were not medical officers. Several of the new medical officers were, upon entering on their new duties, immediately allowed assistants to enable them to meet the rapidly increasing sickness of the town. And, on the 30th April, there were twelve medical officers and nine assistants attending to the out-door sick in the parish. By an early regulation of the committee each medical officer and assistant medical officer was to make a daily return to them of the number of patients under his care, distinguishing cases of fever, small-pox, &c., from the more ordinary cases of sickness. It is to be regretted that, owing to the temporary illness of some of the medical officers, and the frequent appointment of fresh ones, their returns have not been made with the regularity that is desirable, and I am not able to make any complete or satisfactory abstract from them to annex to this Report.

The most serious difficulty with which the committee have had to struggle, in providing medical relief, has been the want of unoccupied buildings in Liverpool capable of being turned into temporary hospitals. After the most careful inquiries, conducted by separate members of the committee, the vestry have succeeded in securing only one building of the desired description, in Great Howard-street. The premises were immediately fitted up at considerable expense for the accommodation of fever patients, of whom there are now about 320 in it. A medical officer for the establishment was appointed, with a proper staff of nurses, also a matron, superintending clerk, &c.

For some time before this temporary hospital could be opened, however, the accommodation at the workhouse for fever patients was very much enlarged. By great exertions on the part of the workhouse committee, a considerable portion of the new building of the workhouse was got ready for the accommodation of the inmates of the old part of the workhouse, and they were transferred there accordingly. There are now 500 fever patients at the workhouse, including those in the regular fever wards. But with all this preparation, the daily increase in fever cases at the workhouse made it manifest that more accommodation must be provided. On 31st March the Irish Relief Committee gave directions for the immediate preparation of plans for the erection of temporary hospitals for fever cases; and on 5th April the Committee contracted for the erection of three large sheds, capable of holding 100 patients each, with all necessary accommodation for the attendants upon them, for 2,100*l*. The site selected for these sheds is on the ground within the wall of the workhouse; and taking into account the importance of a prompt supply of the different articles required by the patients, the immediate neighbourhood of the workhouse was perhaps the most desirable for the erection of the temporary hospitals that could be selected. Their position is in an open space; and although some alarm has been expressed by the inhabitants of neighbouring streets, there is no reason to apprehend any ill effects upon the health of the surrounding population.

The wards at the workhouse, including the newly erected sheds, with the temporary fever hospitals in Great Howard Street, will accommodate nearly 1000 patients. It is much to be feared, however, that this will fall short of what will be found to be necessary, should the

warm weather, which in all probability will soon begin, aggravate the fever in the town.

The disposition of the vestry, however, is to meet the utmost emergency, and their unwearied exertions amply entitle them to the confidence of the town, which I believe they most fully enjoy.

I have with some trouble procured a comparative statement of the number of Irish relieved, in the March Quarter, 1846, and of the same quarter 1847, from most of the Unions of Lancaster, Cheshire, and the West and East Ridings of Yorkshire, comprised within my district. I annex the statement to this Report, (No. 6.) Three of the Cheshire Unions are out of my district, but as they are in the neighbourhood of Liverpool, I have included them in the list.

I have, &c.,

ALFRED AUSTIN.

APPENDIX.

No. 1.—DAILY NUMBER of Immigrants arriving at Liverpool from Ireland, from 13th January to 30th April, 1847, both inclusive.

Date.	Men.	Women.	Children.	Total.	Date.	Men.	Women.	Children.	Total.
1847					1847				
Jan. 13	582	194	120	896	March 7	1,627	922	551	3,100
„ 14	420	122	46	588	„ 8	689	376	205	1,270
„ 15	265	115	62	442	„ 9	914	453	356	1,723
„ 16	312	145	105	562	„ 10	285	165	82	532
„ 17	402	1,215	350	1,967	„ 11	1,235	596	300	2,131
„ 18	206	119	82	407	„ 12	896	428	355	1,679
„ 19	546	239	180	965	„ 13	298	134	64	496
„ 20	98	16	7	121	„ 14	1,531	734	486	2,751
„ 21	646	328	172	1,146	„ 16	740	368	259	1,367
„ 22	208	75	26	309	„ 17	753	388	274	1,415
„ 23	409	209	166	784	„ 18	776	536	371	1,683
„ 24	1,026	442	410	1,878	„ 19	198	115	105	418
„ 25	435	127	97	659	„ 20	1,427	762	381	2,570
„ 26	180	97	47	324	„ 21	808	491	330	1,629
„ 27	238	146	62	446	„ 22	983	477	366	1,826
„ 28	477	343	304	1,124	„ 23	927	516	302	1,745
„ 29	383	244	100	727	„ 24	207	207	115	529
„ 30	608	270	185	1,063	„ 25	1,318	653	357	2,328
„ 31	1,216	615	447	2,278	„ 26	1,106	458	235	1,799
Feb. 2	624	265	188	1,077	„ 27	582	381	231	1,194
„ 3	531	268	154	953	„ 28	1,940	1,003	580	3,523
„ 4	450	262	170	882	„ 30	1,567	1,023	558	3,148
„ 5	795	347	243	1,385	„ 31	1,284	679	506	2,469
„ 6	217	159	104	480	April 1	519	345	224	1,088
„ 7	1,267	751	567	2,585	„ 2	965	683	422	2,070
„ 8	444	307	158	909	„ 3	483	209	168	860
„ 9	410	191	87	688	„ 4	1,761	1,198	845	3,804
„ 10	383	143	71	597	„ 5	400	80	140	620
„ 11	427	232	131	790	„ 6	1,170	744	306	2,220
„ 13	529	263	142	934	„ 7	828	349	307	1,484
„ 14	817	399	190	1,406	„ 8	841	555	275	1,671
„ 16	365	191	111	667	„ 9	1,157	649	349	2,155
„ 17	338	182	140	660	„ 10	1,275	946	499	2,720
„ 18	793	304	227	1,324	„ 11	2,062	1,088	554	3,704
„ 19	498	281	216	995	„ 13	1,022	868	423	2,313
„ 20	225	112	60	397	„ 14	1,418	841	538	2,797
„ 21	1,185	623	402	2,210	„ 15	1,012	485	361	1,858
„ 22	533	303	201	1,037	„ 16	1,000	449	338	1,787
„ 23	614	247	144	1,005	„ 17	1,299	646	393	2,338
„ 24	814	306	190	1,310	„ 18	1,513	794	396	2,703
„ 25	79	22	10	111	„ 19	460	250	154	864
„ 26	746	341	276	1,363	„ 20	818	474	385	1,677
„ 27	1,175	577	282	2,034	„ 21	896	499	335	1,730
„ 28	952	428	369	1,749	„ 22	827	427	258	1,512
Mar. 1	678	402	216	1,296	„ 23	897	387	220	1,504
„ 2	842	516	340	1,698	„ 25	1,322	665	412	2,399
„ 3	1,052	495	231	1,778	„ 27	707	284	203	1,194
„ 4	634	292	155	1,081	„ 28	121	65	44	230
„ 5	1,037	656	343	2,036	„ 29	843	299	199	1,341
„ 6	468	291	129	888	„ 30	673	252	208	1,133
					Total.	76,959	41,613	25,540	144,112

No. 2.—DAILY NUMBER of Irish Persons relieved with Bread and Soup, from 4th January to 30th April, 1847, both inclusive.

Date.	Men.	Women.	Children.	Total.	Date.	Men.	Women.	Children.	Total.
1847					1847				
Jan. 4	546	661	2,449	3,656	Mar. 2	1,167	2,391	5,069	8,627
" 5	655	866	2,486	4,007	" 3	1,146	2,351	5,034	8,531
" 6	751	1,119	3,216	5,086	" 4	1,177	2,417	5,125	8,719
" 7	815	1,125	3,135	5,075	" 5	1,224	2,464	5,155	8,843
" 8	816	1,196	3,784	5,796	" 6	1,266	2,554	5,470	9,290
" 9	1,727	1,965	6,199	9,891	" 8	1,201	2,441	5,141	8,783
" 11	1,862	1,885	6,539	10,286	" 9	1,252	2,524	5,370	9,146
" 12	1,919	2,105	7,111	11,135	" 10	1,279	2,598	5,532	9,409
" 13	1,843	2,039	7,010	10,892	" 11	1,289	2,626	5,574	9,489
" 14	2,027	2,069	7,872	11,968	" 12	1,286	2,597	5,559	9,442
" 15	2,125	2,197	9,352	13,674	" 13	1,316	2,714	5,791	9,821
" 16	1,840	2,059	8,750	12,649	" 15	1,184	2,485	5,169	8,838
" 18	2,758	2,932	12,363	18,053	" 16	1,204	2,537	5,403	9,144
" 19	3,282	3,348	12,552	19,182	" 17	1,215	2,544	5,336	9,095
" 20	3,820	3,525	11,795	19,140	" 18	1,164	2,507	5,412	9,083
" 21	4,272	4,103	14,265	22,640	" 19	1,242	2,635	5,626	9,503
" 22	4,372	4,653	15,305	24,330	" 20	1,257	2,669	5,466	9,392
" 23	4,215	4,367	13,992	22,574	" 22	1,233	2,651	5,614	9,498
" 25	3,767	3,966	14,332	22,065	" 23	1,257	2,720	5,720	9,697
" 26	4,482	4,705	16,342	25,529	" 25	1,260	2,663	5,623	9,546
" 27	3,728	3,842	15,743	24,313	" 26	1,268	2,723	5,776	9,767
" 28	3,792	3,856	16,648	23,296	" 27	1,285	2,764	5,929	9,978
" 29	4,965	4,853	15,643	25,461	" 29	1,258	2,704	5,756	9,718
" 30	3,854	3,769	14,857	22,480	" 30	1,263	2,726	5,814	9,803
					" 31	1,263	2,772	5,991	10,026
Feb. 1	3,496	3,592	15,260	22,348	April 1	1,316	2,840	6,169	10,325
" 2	895	1,283	2,818	4,996	" 3	1,267	2,771	5,856	9,894
" 3	854	1,255	2,860	4,969	" 5	1,252	2,748	5,963	9,963
" 4	936	1,384	3,072	5,392	" 6	1,283	2,812	6,102	10,197
" 5	1,016	1,518	3,506	6,040	" 7	1,324	2,895	6,215	10,434
" 6	1,093	1,724	3,811	6,628	" 8	1,313	2,991	6,240	10,544
" 8	1,212	1,830	4,120	7,162	" 9	1,324	2,934	6,291	10,549
" 9	1,250	1,893	4,173	7,316	" 10	1,388	2,986	6,471	10,845
" 10	1,376	2,123	4,678	8,177	" 12	1,326	2,889	6,168	10,383
" 11	1,311	2,071	4,630	8,012	" 13	1,255	2,794	5,975	10,024
" 12	1,106	1,940	4,219	7,265	" 14	1,325	2,938	6,259	10,522
" 13	1,161	2,074	4,481	7,716	" 15	1,261	2,816	6,047	10,124
" 15	1,138	1,965	4,280	7,383	" 16	1,300	2,865	6,188	10,353
" 16	1,190	2,063	4,468	7,721	" 17	1,278	2,827	6,074	10,179
" 17	1,156	2,039	4,443	7,638	" 19	1,210	2,681	5,761	9,652
" 18	1,228	2,155	4,479	7,862	" 20	1,193	2,693	5,749	9,635
" 19	1,246	2,239	4,839	8,324	" 21	1,189	2,696	5,785	9,670
" 20	1,335	2,364	5,114	8,813	" 22	1,225	2,637	5,803	9,705
" 22	1,248	2,300	4,886	8,434	" 23	1,227	2,778	5,973	9,938
" 23	1,251	2,313	4,995	8,559	" 24	1,232	2,752	5,969	9,953
" 24	1,311	2,446	5,130	8,887	" 26	1,109	2,525	5,451	9,085
" 25	1,308	2,487	5,296	9,091	" 27	1,070	2,446	5,321	8,837
" 26	1,291	2,428	5,326	9,045	" 28	1,030	2,413	5,283	8,726
" 27	1,323	2,556	5,447	9,326	" 29	998	2,408	5,278	8,684
March 1	1,193	2,371	4,999	8,563	" 30	948	2,273	4,993	8,214

No. 3.

NUMBER of Fresh Cases relieved with Bread and Soup daily, from 27th July to 30th April, 1847, both inclusive.

Date.	Men.	Women.	Children.	Total.	Date.	Men.	Women.	Children.	Total.
1847					1847				
Feb. 27	56	73	133	262	March 31	44	79	194	317
March 1	38	53	95	186	April 1	63	81	172	316
„ 2	44	69	159	272	„ 3	44	51	105	200
„ 3	52	77	164	293	„ 5	48	77	177	302
„ 4	58	91	180	329	„ 6	59	69	152	280
„ 5	69	86	164	319	„ 7	58	82	137	277
„ 6	62	71	138	271	„ 8	46	57	86	189
„ 8	59	80	152	291	„ 9	63	52	113	228
„ 9	53	83	160	296	„ 10	65	77	126	168
„ 10	51	67	158	276	„ 12	60	53	98	211
„ 11	66	84	169	319	„ 13	48	57	114	219
„ 12	67	86	183	336	„ 14	71	64	118	253
„ 13	52	70	153	275	„ 15	69	71	136	276
„ 15	37	43	84	164	„ 16	49	59	113	221
„ 16	58	73	146	277	„ 17	56	41	91	188
„ 17	42	78	142	262	„ 19	50	34	75	159
„ 18	35	67	156	258	„ 20	63	52	118	233
„ 19	57	74	172	303	„ 21	59	58	106	223
„ 20	40	72	137	249	„ 22	65	47	62	174
„ 22	29	54	94	177	„ 23	66	54	101	221
„ 23	64	94	184	342	„ 24	45	35	68	148
„ 25	51	71	174	296	„ 26	51	46	91	188
„ 26	58	79	176	313	„ 27	47	53	90	190
„ 27	49	67	166	282	„ 28	20	42	97	159
„ 29	44	81	151	276	„ 29	44	54	115	213
„ 30	54	76	145	275	„ 30	63	53	42	158

No. 4.

AVERAGE DAILY NUMBER of Irish Relieved on account of Sickness in their Families, from 4th January to 1st May, 1847, both inclusive.

AVERAGE DAILY NUMBER.				AVERAGE DAILY NUMBER.			
For Week ending.	Men.	Women.	Children.	For Week ending.	Men.	Women.	Children.
1847				1847			
Jan. 9	86	144	347	March 13	200	271	555
„ 16	101	152	373	„ 20	224	287	611
„ 23	126	174	396	„ 27	188	254	529
„ 30	132	185	431	April 3	255	320	701
Feb. 6	128	165	381	„ 10	261	323	710
„ 13	206	448	804	„ 17	239	402	819
„ 20	177	245	543	„ 24	Return imperfect.		
„ 27	184	229	511	May 1	260	434	1,583
Mar. 6	190	261	537				

No. 5.

COMPARATIVE NUMBER of Coffins supplied on account of Out-door Paupers by the Parochial Authorities in Liverpool, from 1st January to 30th April, 1847, both inclusive.

Date.	1846	1847	Date.	1846	1847	Date.	1846	1847
Jan. 1	3	7	Feb. 10	4	12	March 22	..	33
" 2	3	12	" 11	1	14	" 23	2	25
" 3	4	..	" 12	..	10	" 24	3	..
" 4	..	8	" 13	4	17	" 25	1	28
" 5	3	16	" 14	5	..	" 26	4	18
" 6	4	5	" 15	5	25	" 27	4	16
" 7	3	7	" 16	1	13	" 28	4	..
" 8	7	13	" 17	4	14	" 29	..	18
" 9	4	6	" 18	2	23	" 30	2	13
" 10	3	..	" 19	6	19	" 31	3	27
" 11	..	10	" 20	1	13	April 1	2	26
" 12	7	9	" 21	9	..	" 2	1	..
" 13	4	6	" 22	..	14	" 3	..	38
" 14	2	11	" 23	4	13	" 4	1	..
" 15	2	12	" 24	2	11	" 5	..	28
" 16	5	15	" 25	..	13	" 6	2	31
" 17	5	..	" 26	4	11	" 7	5	14
" 18	..	9	" 27	9	21	" 8	1	17
" 19	4	10	" 28	1	..	" 9	8	21
" 20	8	8	March 1	..	24	" 10	..	16
" 21	1	9	" 2	7	15	" 11	5	..
" 22	2	6	" 3	4	15	" 12	..	37
" 23	3	10	" 4	2	11	" 13	3	18
" 24	3	..	" 5	3	17	" 14	4	23
" 25	..	16	" 6	2	16	" 15	5	23
" 26	2	12	" 7	4	..	" 16	3	20
" 27	..	10	" 8	..	20	" 17	3	26
" 28	2	16	" 9	1	16	" 18	4	..
" 29	4	7	" 10	2	14	" 19	..	29
" 30	3	11	" 11	2	16	" 20	3	29
" 31	..	..	" 12	3	16	" 21	2	20
Feb. 1	3	22	" 13	2	24	" 22	2	11
" 2	5	8	" 14	5	..	" 23	5	17
" 3	5	9	" 15	..	31	" 24	2	23
" 4	3	14	" 16	..	16	" 25	2	..
" 5	6	14	" 17	2	15	" 26	..	25
" 6	2	..	" 18	1	17	" 27	6	30
" 7	5	24	" 19	5	15	" 28	4	21
" 8	..	25	" 20	3	27	" 29	5	22
" 9	4	21	" 21	3	..	" 30	1	21

No. 6.

COMPARATIVE NUMBER of Irish relieved in several Unions in Lancashire, Cheshire, the East and West Ridings of Yorkshire, and Derbyshire, in the March Quarters of 1846 and 1847.

	1846	1847		1846	1847
LANCASHIRE.			YORKSHIRE, W.R.— <i>continued.</i>		
1 Ashton-on-Lyne	173	997	26 Leeds . . .	756	3,120
2 Blackburn . .	12	65	27 Pateley Bridge	None.	20
3 Bolton . . .	209	1,815	28 Rotherham . .	265	611
4 Burnley . . .	194	892	29 Selby	40	230
5 Bury	60	271	30 Sheffield . . .	178	859
6 Chorlton . . .	290	762	31 Skipton	None.	899
7 Clitheroe . . .	76	309	32 Thorne	5	194
8 The Fylde . .	39	309	33 Wakefield . . .	73	463
9 Garstang . . .	10	500			
10 Haslingden . .	18	229	YORKSHIRE, E. R.		
11 Lancaster . .	46	70	34 Beverley . . .	259	570
12 Leigh	25	153	35 Howden	11	56
13 Manchester . .	3,103	12,256	36 Pattingham . .	2	3
14 Ormskirk . . .	3	94	37 Sculcoates . . .	13	167
15 Prescott . . .	16	2,211			
16 Rochdale . . .	37	648	DERBYSHIRE.		
17 Salford	231	1,072	38 Chapel-en-le-Frith . . }	27	393
18 Warrington . .	28	310	39 Glossop	88	406
19 Wigan	460	1,657	40 Hayfield	21	446
YORKSHIRE, W. R.			CHESHIRE.		
20 Bradford . . .	567	1,428	41 Congleton . . .	690	1,617
21 Dewsbury . . .	58	592	42 Macclesfield . .	47	90
22 Doncaster . . .	145	505	43 Northwich . . .	125	384
23 Halifax	194	2,066	44 Runcorn	9	154
24 Huddersfield . .	136	544	45 Stockport . . .	84	1,270
25 Keighley . . .	1	247			

IRELAND.

No. 9.

POTATO CROP:—ABSTRACT of REPLIES received from CLERKS of UNIONS in Ireland, to Queries addressed, in August, 1846, to the BOARDS of GUARDIANS by the POOR LAW COMMISSIONERS.

Queries.

1. Has the Potato Disease reappeared in your Union?
2. If Yes, in how many Electoral Divisions, and which, has it appeared?
3. In what Electoral Division has it not appeared?
4. What proportion of the crop has been affected in your Union?
5. For how many months' consumption would the healthy portion of the crop supply food?
6. What proportion of the Potato Crop on the Workhouse land is found diseased?

NAME OF UNION.	1. Has the Potato Disease reappeared in your Union?	2. If Yes, in how many Electoral Divisions, and which, has it appeared?
	<i>Answers.</i>	<i>Answers.</i>
Abbeyleix . . .	Yes.	In every Division of the Union.
Antrim . . .	Yes.	The disease has appeared in all the Electoral Divisions.
Ardee . . .	Yes.	In all.
Armagh . . .	It has.	In all.
Athlone . . .	It has.	In all.
Athy . . .	It has.	In all.
Bailieborough. .	It has.	In all.
Ballina . . .	To a great extent.	Every Electoral Division throughout the Union.
Ballinasloe . .	Yes.	In every one of them.
Ballinrobe . .		
Ballycastle . .	It has.	In all.
Ballymena. . .	Yes.	In all.
Ballymoney . .	Yes.	In all the Divisions.
Ballyshannon. .	Yes.	In all.
Balrothery. . .	Yes.	In all.
Baltinglass . .	It has.	In all the Electoral Divisions of the Union.
Banbridge . . .	Yes.	In all.
Bandon . . .	Yes, to a much greater extent than last year.	In all the Electoral Divisions.
Bantry . . .	Yes.	All.
Belfast . . .	Yes.	In all.
Boyle . . .	Yes.	All.
Cahiriveen . .	Yes.	In all.
Callan . . .		
Carlow . . .	Yes.	In all.
Carrickmacross .	Yes.	In all.

Potato Crop.—Abstract of Replies from Clerks of Unions in Ireland—*continued*.

NAME OF UNION.	1. Has the Potato Disease reappeared in your Union ?	2. If Yes, in how many Electoral Divisions, and which, has it appeared ?
	<i>Answers.</i>	<i>Answers.</i>
Carrick-on-Shannon	Yes.	All.
Carrick-on-Suir . . .	It has.	In all the Divisions.
Cashel	Yes.	In all.
Castlebar	In every instance.	All.
Castleblaney . . .	Yes.	In all it has appeared.
Castlederg. . . .	The potato disease has reappeared in the Union.	It has appeared in all.
Castlerea	Yes.	In all.
Cavan	Yes, and a new disease also.	In all.
Celbridge		
Clifden	Yes.	In all.
Clogheen		
Clogher	Yes.	In all.
Clones	Yes.	All.
Clonmel	Yes.	In all the Electoral Divisions of the Union.
Coleraine	Yes.	In 20 Electoral Divisions, comprising the whole Union.
Cookstown	Yes.	All.
Cootehill	Yes.	In all the Divisions of the Union.
Cork	Yes.	In all.
Donegal	Yes.	In all.
Downpatrick . . .	Yes.	In all.
Drogheda		
Dublin, North . . .	It has.	In all.
Dublin, South . . .	Yes.	It has appeared in the Tallaght Electoral Division.
Dundalk	Yes.	Yes.
Dunfanaghy	Yes.	In the whole Union.
Dungannon	The Guardians have not replied specifically to the several queries, but state that the disease had reappeared in all parts of the Union.	The Guardians have not replied to the queries, but state that the disease has reappeared in all parts of the Union.
Dungarvan	Yes.	In all.
Dunmanway	It has.	In all.
Dunshaughlin . . .	Yes.	All.
Edenderry		
Ennis	Yes.	In all the Electoral Divisions, without any portion escaping.
Enniscorthy	Yes.	In all.
Enniskillen	It has, and to very great extent.	It has appeared in all the Electoral Divisions of the Union.
Ennistymon	It has.	In every one of them.
Fermoy	Yes, and to a most alarming extent.	In all without a local exception.
Galway	It has to a frightful extent.	In all.
Glenties	Yes, to a great extent.	In all the Electoral Divisions.
Gory	Yes.	In all.
Gort	Yes.	All.
Gortin	Yes.	All.

Potato Crop.—Abstract of Replies from Clerks of Unions in Ireland—*continued.*

NAME OF UNION.	1. Has the Potato Disease reappeared in your Union?	2. If Yes, in how many Electoral Divisions, and which, has it appeared?
	<i>Answers.</i>	<i>Answers.</i>
Granard . . .	Yes.	All.
Inishowen . .	Yes.	In every Electoral Division in the Union.
Kanturk . . .	It has.	In fourteen Electoral Divisions, being the entire Union of Kanturk.
Kells	Yes.	Multagh, Moynalty, Kilskeer, Money, Kells, Rathmore, Girley, Nobber, (14 Divisions in Union), the Guardians are all engaged
Kenmare . . .	Yes.	In all.
Kilkeel . . .	Yes.	In all.
Kilkeny . . .		
Killarney . .	It has.	In all.
Kilmallock . .	It has.	In every Division.
Kilrush . . .	Yes.	In all.
Kinsale . . .	Yes.	In all.
Larne	Yes.	In all.
Letterkenny . .	Yes.	In all.
Limerick . . .	It has universally.	In all.
Lisburn . . .	Yes, the tops all appear blighted, and the disease seems to be progressing (18th Aug.), and to a very great extent since Aug. 1846.	In every one Division of this Union.
Lismore . . .	Yes.	In all.
Lisnaskea . . .	Yes.	In every one.
Listowel . . .	Yes, to a painful extent.	In all.
Londonderry .	It has.	In all the Electoral Divisions of the Union.
Longford . . .	Yes.	In every Electoral Division of the Union.
Loughrea . . .	It has to a considerable extent.	It has appeared in all.
Lowtherstown .	Yes.	In all the 9 Divisions of the Union, viz. Trillick, Moorfield, Dromore, Clonelly, Tubrid, Kish, Lack, Castle Archdale and Lowtherstown.
Lurgan	It has.	Not one Division escaped.
Macröon . . .	Yes.	In all.
Magherafelt . .	It has.	In all the Electoral Divisions.
Mallow	Yes.	In all.
Manor Hamilton .	Yes.	In each Division of the Union.
Middleton . . .	Yes, to a most alarming extent.	In every Electoral Division in the Union.
Milford	Yes, to a vast extent.	No part of the Union has escaped. Every report confirms the statement.
Mohill	It has.	In every Electoral Division of the Union.
Monaghan . . .	Yes.	All.

Potato Crop. —Abstract of Replies from Clerks of Unions in Ireland—*continued*.

NAME OF UNION.	1. Has the Potato Disease reappeared in your Union ?	2. If Yes, in how many Electoral Divisions, and which, has it appeared ?
	<i>Answers.</i>	<i>Answers.</i>
Mountmellick . . .	Yes.	In all the Electoral Divisions of the Union.
Mullingar . . .	Yes.	In all.
Naas . . .	It has.	In all.
Navan . . .	Yes.	In all the Electoral Divisions.
Nenagh . . .	It has, to a very great extent.	In all.
Newcastle . . .	It has to a very considerable extent.	It has appeared in every Electoral Division of this Union.
New Ross . . .	Yes.	In all.
Newry . . .	It has, universally.	In every Electoral Division.
Newtownards . . .	The Guardians have not replied specifically to the queries, but have stated that the potato crop is a total failure.	The Guardians have not specifically answered the queries, but have stated that the potato crop is a total failure.
Newtown Limavady . . .	Yes.	In all.
Oldcastle . . .	Yes.	In all.
Omagh . . .	Yes.	In all.
Parsonstown . . .	Yes.	In all.
Rathdown . . .	Yes.	In all.
Rathdrum . . .	Yes.	In all.
Rathkeale . . .	Yes.	In all.
Roscommon . . .	Yes.	In all.
Roscrea . . .	Yes.	In all.
Scariff . . .	It has, to a frightful extent.	In the entire.
Shillelagh . . .	Yes.	In all 19.
Skibbereen . . .	To an awful extent.	In all.
Sligo . . .	Yes.	In all, without exception.
Strabane . . .	Yes.	In all.
Stranorlar . . .	Yes.	In all.
Swineford . . .	In all parts destructively.	In all Electoral Divisions, and everywhere.
Thurles . . .	Yes, and all the stalks of the potatoes were decayed as if destroyed by a blast.	Both disease and decay appear in every Division of this Union ; not a perch of potatoes has escaped.
Tipperary . . .	Yes.	In all.
Tralee . . .	It has, and most extensively.	In all.
Trim . . .	Yes.	In all.
Tuam . . .	Yes.	In all.
Tullamore . . .	It has.	In all.
Waterford . . .	Yes.	In all.
Westport . . .	Yes.	All.
Wexford . . .	Yes.	

Potato Crop.—Abstract of Replies from Clerks of Unions in Ireland—*continued*.

NAME OF UNION.	3. In what Electoral Division has it not appeared?	4. What proportion of the Crop has been affected in your Union?
	<i>Answers.</i>	<i>Answers.</i>
Abbeyleix . . .	It has appeared in every division, not a field has escaped.	Seven-eighths.
Antrim . . .	None exempt.	Impossible to state with any degree of accuracy.
Ardee . . .	None.	Cannot be ascertained at present.
Armagh . . .	None.	The entire crop.
Athlone . . .	In none.	The disease having checked the growth of the crop, it is far below average, and half of what are, being diseased, I may say that there are not two parts of a crop according to an average year.
Athy . . .	None.	Cannot be ascertained as yet.
Bailieborough . .	In none.	The whole generally.
Ballina . . .	None exempt.	About the five-sixths.
Ballinasloe . .	It has made its appearance in every field of potatoes in every division throughout the Union.	The Guardians concur in saying the entire of it, and that a solitary exception cannot be made.
Ballinrobe . . .		All the crop.
Ballycastle . . .	In none.	Almost all.
Ballymena . . .	In none.	The entire crop is considered affected.
Ballymoney . . .	In none.	Nearly the whole.
Ballyshannon . .	None.	Nearly the entire.
Balrothery . . .	In none.	It is feared all the crop is affected, certain it is all the tops are blasted.
Baltinglass . . .	No Electoral Division has escaped.	The one-half or more.
Banbridge . . .	No reply to this query, but in reply to No. 2, it is stated to have appeared in all the divisions.	
Bandon . . .	In none.	We have reason to fear that scarcely any portion will be saved.
Bantry . . .	None.	Impossible to state, the failure is so general.
Belfast . . .	None.	The whole.
Boyle . . .	None.	All.
Cahiriveen . . .	In none.	Nearly the entire.
Callan . . .		
Carlow . . .	In none.	About five-sixths from present appearances.
Carrickmacross . .	Not any.	From present appearances the whole crop is injured.
Carrick-on-Shannon . . .	None.	At least three-fourths of a very deficient crop diseased.
Carrick-on-Suir . .	It has appeared in all the divisions.	Nineteen-twentieths, more or less.
Cashel . . .	None.	Nearly all.
Castlebar . . .	None.	All.
Castleblaney . . .	No. 2 answers this, (in none).	The whole crop in general is more or less affected.

Potato Crop.—Abstract of Replies from Clerks of Unions in Ireland—*continued.*

NAME OF UNION.	3. In what Electoral Division has it not appeared ?	4. What proportion of the Crop has been affected in your Union ?
	<i>Answers.</i>	<i>Answers.</i>
Castlederg. . .	Answered above, (it has appeared in all.)	The entire crop has been affected in the mountains and lost there. In the low land portion of the Union where the crop was planted earlier, there are a few at present fit for use. In the ground attached to the poorhouse there has been during the last week a loss of one-third, but the produce is about equal to only one-fourth of last year's crop. There is no one in the Union considers himself so well off.
Castlerea . . .	No reply to this query, but in reply to query 2 it is stated to have appeared in all the divisions.	Nine-tenths or more.
Cavan	None.	The whole of the crop.
Celbridge . . .	None.	The entire.
Clifden	None.	This cannot at present be ascertained.
Clogheen	In none.	A large proportion.
Clogher	None.	The greater proportion, if not the entire.
Clones	Appears in all.	As far as the Guardians can judge from the tops, the disease appears to be general, but what proportion of the potatoes themselves are affected they are not at present able to state.
Clonmel	None	The entire.
Coleraine . . .	None.	It is presumed that more than three-fourths of the crop is affected, and the disease increasing daily.
Cookstown . . .	None.	The entire.
Cootehill . . .	None.	All.
Cork	In every Electoral Division.	The tops generally affected, but cannot say what proportions of the tubers until a more advanced period.
Donegal	None.	About three-fourths.
Downpatrick . .	The disease has appeared in every part of the division ; the mountain lands that were unaffected, and but partially affected last year, are reported to be very much affected by the disease this year.	The greater proportion.
Drogheda		
Dublin, North . .		
Dublin, South . .		

Potato Crop.—Abstract of Replies from Clerks of Unions in Ireland—*continued.*

NAME OF UNION.	3. In what Electoral Division has it not appeared?	4. What proportion of the Crop has been affected in your Union?
	<i>Answers.</i>	<i>Answers.</i>
Dundalk . . .	None.	The leaves and stalks of the entire crop are discoloured, and evidently much affected. In the tubers there exists a considerable amount of disease, but the Guardians think it impossible at this early period of the season to state with any approach to accuracy the proportion of the crop which is injured.
Dunfanaghy . .	None.	All tainted.
Dungannon . .	See Guardians' Minutes, from which it appears that none of the Electoral Divisions have escaped.	See Guardians' Minutes, from which it appears that the Guardians do not feel themselves able at present to form an estimate.
Dungarvon . .	There is no Electoral Division in which it has not appeared.	The entire.
Dunmanway . .	In none.	The whole has been affected.
Dunshaughlin .	None.	All.
Edenderry . . .		
Ennis	None.	The entire crop, so much so that the greater portion of what potatoes were set this year will never be dug out for any purpose.
Enniscorthy . .	No reply to this query, but in reply to No. 2 it is stated to have appeared in all the divisions.	The whole.
Enniskillen . .	In none.	The entire crop in every Electoral Division in the Union, with the exception of the mountain part of the Electoral Divisions of Florencecourt and Holywell, and it is partially affected in those divisions.
Ennistymon . .	In none.	The entire.
Fermoy	The Board can point to no division where it has not appeared.	A much smaller crop was planted during the last year, the produce of the land planted is not half an average crop, and the potatoes appear already all more or less diseased.
Galway	None.	The entire.
Glenties	None.	All the potato crop.
Gorey	None.	We fear the greater part.
Gort	None.	All, more or less.

Potato Crop.—Abstract of Replies from Clerks of Unions in Ireland—*continued*.

NAME OF UNION.	3. In what Electoral Division has it not appeared?	4. What proportion of the Crop has been affected in your Union?
	<i>Answers.</i>	<i>Answers.</i>
Gortin	None.	The disease has appeared in all the fields, but a portion of the crop remains fit for use, rather less than a fifth of the whole.
Granard	None.	The whole.
Inishowen	In no Electoral Division.	All affected.
Kanturk	None.	Nearly the entire.
Kells	Not known.	Not fully known, but supposed from premature maturity appearing in tops, and disease in root, the crop will be reduced to one-fourth of an average.
Kenmare	None.	The proportion affected with the disease of last year could not be ascertained with any degree of accuracy; the blight, however, has been very extensive and alarming.
Kilkeel	None.	A very large proportion.
Kilkenny	None exempt.	All, more or less.
Killarney	In none.	The whole crop, as vegetation has ceased.
Kilrush	In none.	The entire.
Kinsale	None.	The whole.
Larne	Not aware of any.	The crop is entirely affected.
Letterkenny	None.	All.
Limerick	None.	Scarcely a sixth of an average crop exists.
Lisburn	None have escaped it.	The entire crop is totally lost in this Union.
Lismore	In none.	Almost the entire crop (so far as it can be said to exist) is affected so as to be unfit for human food; those potatoes that are not entirely black, are of a most inferior quality.
Lisnaskea	None exempt.	All.
Listowel	In none.	The prevailing opinion is, that the entire is affected and lost.
Londonderry	In none.	No part free from the disease.
Longford	No reply to this query, but from the reply to No. 2 it appears that none of the Electoral Divisions have escaped.	The stalks of all the potatoes in the Union are blasted, the early crop is nearly all rotten, the late crop is not grown, and a great portion of it already gone.
Loughrea	No Electoral Division has escaped the calamity.	It would be impossible to come to an accurate conclusion at this early period, but judging from appearances the bulk of the crop is affected.

Potato Crop.—Abstract of Replies from Clerks of Unions in Ireland—*continued.*

NAME OF UNION.	3. In What Electoral Division has it not appeared ?	4. What proportion of the Crop has been affected in your Union ?
Lowtherstown .	<i>Answers.</i> Answered in No. 2, (all the divisions affected.)	<i>Answers.</i> More than two-thirds, and in very many cases the entire crop is affected; in a further reply (2nd September) to this query it is stated "all."
Lurgan . . .	None.	The entire.
Macroon . . .	In none.	Almost all.
Magherafelt . . .	None.	Nearly all.
Mallow . . .	In none.	In some cases a total failure, in some from one-third to one-half; in all those cases the crop is short in size and quantity.
Manor Hamilton .	None has escaped.	The stalks are all blighted without exception. A small portion of the tubers are yet safe, but how long they may continue so we cannot pretend to say.
Middleton . . .	In none.	Very nearly the entire.
Milford . . .	None.	There is but little difference of opinion amongst the Guardians on this head, the universal belief is that six-eighths or seven-eighths of the crop is already gone, <i>i. e.</i> , not rotted or wasted, but unfit for animal use.
Mohill	In none.	Every part of it.
Monaghan . . .	None.	The proportion cannot at present be ascertained, but it is feared a very large one; much greater than was the case last year.
Mountmellick .	None exempt.	From the proportion of the early crop of potatoes now affected, and the great loss evident in the general and late sown crop, we consider fully one-half is gone.
Mullingar . . .	None.	The entire of the stalks withered, but at present not known whether the whole are destroyed or not.
Naas	None.	Entire.
Navan	See No. 2, (none escaped).	All, more or less.
Neenagh	None.	The entire.
Newcastle . . .	No Electoral Division has escaped the blight as far as our information extends.	This question cannot be answered at present, as the disease is rapidly progressing and the people have not as yet commenced digging out the general crop.
New Ross . . .	None.	All.

Potato Crop.—Abstract of Replies from Clerks of Unions in Ireland—*continued*.

NAME OF UNION.	3. In what Electoral Division has it not appeared?	4. What proportion of the Crop has been affected in your Union?
	<i>Answers.</i>	<i>Answers.</i>
Newry . . .	In no Electoral Division.	The entire crop, no single potato plant having anywhere escaped total destruction, so far as it is visible above ground.
Newtownards .	The Guardians have not replied specifically to the queries, but have stated "that the potato crop is a total failure."	The Guardians have not replied specifically to the queries, but have stated "that the potato crop is a total failure."
Newtown Limavady	None.	Impossible yet to say, but generally believed that few fields if any have escaped.
Oldcastle . . .	Nil.	The entire.
Omagh . . .	None.	Can't say.
Parsonstown . .	In none.	The whole.
Rathdown . . .	In none.	Generally throughout the Union the Guardians believe half the crop to be already destroyed, and two-thirds of the remainder affected.
Rathdrum . . .		
Rathkeale . . .	None.	Seven-eighths, with a daily increasing proportion.
Roscommon . . .	None.	Three-fourths at the very least.
Roscrea . . .	None.	All, to appearance.
Scariff . . .	In none.	Nearly the entire.
Shillelagh . . .	None.	All.
Skibbereen . . .	In none.	The quantity not affected is so slight a fraction, it is not worth naming.
Sligo	None.	The entire as far as the stalks, and the tubers, such as have arrived even at tolerable maturity, are generally affected.
Strabane	None.	Cannot answer at this early season.
Stranorlar . . .	None.	All.
Swineford . . .	None.	The entire crop.
Thurles	Appeared in all.	The entire crop is affected, a great portion black and rotten, the stalks in all decaying away.
Tipperary	None.	The Guardians find it impossible with certainty to answer this question yet.
Tralee	In none.	In the opinion of the Guardians fully three-fourths.
Trim	None.	Three-fourths at least.
Tuam		
Tullamore	None.	All ; if any exceptions, they are trifling in the extreme.
Waterford	In none.	Nearly the entire.
Westport	In none.	Almost or all.
Wexford	The Guardians do not know of any one.	The entire crop affected.

Potato Crop.—Abstract of Replies from Clerks of Unions in Ireland—*continued.*

NAME OF UNION.	5. For how many Months' consumption would the healthy portion of the Crop supply food?	6. What proportion of the Potato Crop on the Workhouse land is found diseased?
	<i>Answers.</i>	<i>Answers.</i>
Abbeyleix . . .	Not more than a month or six weeks.	They are not as yet dug out, but all the stalks are affected, some of the potatoes are not at present diseased, but they are unusually small.
Antrim . . .	Not more than one month's consumption.	Almost the entire of it.
Ardee . . .	See reply to 4th query (cannot be ascertained at present.)	About one-half.
Armagh . . .	About two months, certainly not more.	Fully three-fourths, and they are much better than the average in the neighbourhood.
Athlone . . .	About three months.	The potato crop on the Workhouse ground is so damaged, that with much difficulty six men can, by digging from morning till evening, furnish a day's meal (about five and a-half cwt.)
Athy . . .	Cannot be ascertained as yet.	Scarcely any of the potatoes diseased as yet, although the stalks are all blackened and appear to be withering.
Bailieborough. .	As the disease is in a progressive state, they could not form a correct opinion.	None growing thereon.
Ballina . . .	According as the disease is spreading, there will not be a sufficient quantity for three months.	There is about one acre of potatoes on the Workhouse land, and from their present appearance there will not be more than one-fifth of them fit for use. I fear that they will be entirely lost from the rapidity of the disease; their appearance day after day is an awful spectacle, and every other part of the Union equally so.
Ballinasloe . . .	The disease is so rapid in its destruction, that it cannot be exactly stated, but there may be about two months.	The potatoes growing on the Workhouse ground were up to Saturday last apparently sound, but since that time they have shown indications of the disease, and present now the same appearance as other diseased crops; and as the disease progresses daily

Potato Crop.—Abstract of Replies from Clerks of Unions in Ireland—*continued*.

NAME OF UNION.	5. For how many Months' consumption would the healthy portion of the Crop supply food?	6. What proportion of the potato Crop on the Workhouse land is found diseased?
Ballinasloe— <i>continued</i> .	<i>Answers.</i>	<i>Answers.</i>
Ballinrobe . . . Ballycastle . . . Ballymena . . .	It is impossible to say. About three months.	it is not easy to say with exactness what proportion may be affected, but I think that fully one-fourth of the crop is now (the 20th August) diseased.
Ballymoney . . .	It is impossible to say, until the potatoes are raised, what quantity will be fit for use.	Almost all the potatoes are diseased.
Ballyshannon . . .	A very short time, scarcely a month.	The potatoes on the Workhouse ground were all used when sound, being dug early.
Balrothery . . . Baltinglass . . .	Not one month. It is very difficult to give an answer to this question, as the full extent of damage cannot be ascertained at present.	Red downs. the one-third was considered diseased, there is not more than the one-seventh of the crops.
Banbridge . . .	The Guardians conceive by the month of November that there will be none.	No potatoes have been planted on the Workhouse land.
Bandon . . .	The Guardians recommend that a supply of food should be provided without reference to the potato crop, as it cannot be depended upon even for a single month in this Union.	Almost the entire.
Bantry . . .	Cannot state at so early a period, but, as far as we can judge at present, two months.	All.
Belfast . . .	None, all potatoes are unfit for human food.	About one-fifth, and the disease progressing.
Boyle . . .	Not longer than the month of October.— <i>See Resolutions on this subject, of Minutes of 14th instant.</i>	For an answer to this question we beg to refer to the report of the Physician of the Union, Samuel Wood, Esq., M.D., in which he states, "I have no hesitation in pronouncing them unfit for human food."
Cahirciveen . . . Callan . . .	Three months at farthest.	More than one-third.
Carlow . . .	It is impossible to answer this query.	The whole.
		All.
		No reply to this query.
		Cannot say at present, a few stone only having been dug, which are only very middling.

Potato Crop.—Abstract of Replies from Clerks of Unions in Ireland—*continued.*

NAME OF UNION.	5. For how many Months' consumption would the healthy portion of the Crop supply food ?	6. What proportion of the Potato Crop on the Workhouse land is found diseased ?
	<i>Answers.</i>	<i>Answers.</i>
Carrickmacross .	Impossible to say at present.	No reply to the 6th query.
Carrick-on Shan-non	Not more than six weeks.	More than half, and the disease is in progress.
Carrick-on-Suir .	Perhaps three months, if they do not rot very rapidly	Not yet ascertained.
Cashel	One month.	Three-fourths are diseased.
Castlebar . . .	No healthy portion.	All.
Castleblaney . .	It would be impossible to give an answer to this query at present, as the disease is daily progressing.	The crop on the Workhouse ground this year was grass.
Castlederg. . .	The Guardians feel themselves unable to answer this question. The general opinion is, that the healthy portion would not supply food for one week.	Answered before, there has been a loss of one-third of the crop upon the Workhouse ground during the last week, but the produce is about equal to only one-fourth of last year's crop.
Castlerea . . .	About a week.	No land under potatoes.
Cavan	Quite problematical, possibly for three months.	None planted, the Workhouse ground sown with barley.
Celbridge . . .		
Clifden	The average would not be two months more, probably six weeks, the rotting of the tubers being very rapid.	None were planted for the Board.
Clogheen . . .		
Clogher	The Guardians cannot state, as the disease is progressing.	The one-half, and the disease progressing.
Clones	Don't know.	Nearly all.
Clonmel	It cannot at present be ascertained, the matter being so precarious.	There is no land attached to this Workhouse.
Coleraine . . .	The Guardians cannot answer this at present.	None grown on the Workhouse ground, it being all occupied with other crop.
Cookstown . . .	Impossible to answer.	All infected, and three-fourths of them unfit for use.
Cootehill . . .	Should the disease continue to increase as heretofore, the probability is that there would not be one month's supply of that article of food.	There were only a few stones planted on the Workhouse ground, all of which are nearly diseased.
Cork	This cannot be answered accurately by the Board, but consider it to be a very short time.	The one-half at present.

Potato Crop.—Abstract of Replies from Clerks of Unions in Ireland—*continued.*

NAME OF UNION.	5. For how many Months' consumption would the healthy portion of the Crop supply food?	6. What proportion of the Potato Crop on the Workhouse land is found diseased.
	<i>Answers.</i>	<i>Answers.</i>
Donegal . . .	It is impossible at present to state the exact time, but we are of opinion there are few if any, sound potatoes. We have only heard of one person whose potatoes were to a certain degree safe.	All.
Downpatrick . .	Cannot say at present.	About two and a half per cent. diseased, and the produce one-fifth less than it was last year.
Drogheda . . .		
Dublin, North . .	For about two months.	No crop of the kind on the land.
Dublin, South . .	It is impossible to say, as the disease is still progressing.	There are no potatoes sown on the land attached to this establishment.
Dundalk . . .	See reply to Query No. 4. The Guardians are unable at this early period of the season to state with any approach to accuracy the proportion of the crop which is injured.	There are no potatoes planted on the Workhouse ground this year.
Dunfanaghy . . .	Very uncertain, but perhaps one month.	Three-fourths, and going rapidly.
Dungannon . . .	The Guardians (in their Minutes) state, they do not feel themselves able at present to form an estimate.	No reply to this query.
Dungarvan . . .	No portion of the crop healthy.	The entire crop has been condemned as unfit for human food, in consequence of which, it has been ordered to be sold for cattle.
Dunmanway . . .	The present crop may last to 29th September.	All found diseased.
Dunshaughlin . .	Not two months; some not fit for use.	All.
Edenderry . . .		
Ennis . . .	There is not a healthy garden of potatoes in the Union, and should the disease proceed as rapidly as it has done for the last fortnight, the crop, even in its present infected state, will not hold beyond the 1st November.	The entire.

Potato Crop.—Abstract of Replies from Clerks of Unions in Ireland—*continued.*

NAME OF UNION.	5. For how many Months' consumption would the healthy portion of the Crop supply food?	6. What proportion of the Potato Crop on the Workhouse land is found diseased?
	<i>Answers.</i>	<i>Answers.</i>
Enniscorthy . .	Impossible to say, as they are decaying rapidly.	No crop of potatoes this year on the Workhouse lands, the land being laid out under turnips, cabbages, &c.
Enniskillen . .	It is the general opinion of the Guardians and others that there will not be a sound potato in the Union on the 1st November next.	There were only a few stones planted on the Workhouse grounds; the produce are all diseased.
Ennistymon . .	If the healthy part were divided fairly among the people, the whole would suffice no longer than the 1st November next.	The whole is diseased.
Fermoy . . .	In the opinion of the majority of the Board, the potatoes will not last much longer than two months; but until the whole crop is dug up some members have refrained from giving an opinion so definite, hoping that a few potatoes may last till Christmas.	This crop has been found to be so bad, that orders have been given by the Board to have it dug out without delay and to sell it for what it may fetch.
Galway . . .	Scarcely a month.	Nine-tenths.
Glenties . . .	Not one day in some parts of the Union.	None set on the Workhouse land this year.
Gorey	It cannot yet be answered.	One acre under cultivation; at present it does not appear that above one-eighth is diseased.
Gort	Impossible to tell until the time of digging.	More than one-third.
Gortin	68 days' consumption.	The three-fourths.
Granard	No healthy crop.	All.
Inishowen. . . .	About one month.	All diseased.
Kanturk	A month or upwards; of very inferior quality.	The entire diseased.
Kells	If used on the instant, supposing an average crop to last the year, one-fourth should last three months.	The master states a fourth can be used for human food. The house-ground is a third crop, not approved agriculture on the principle of close boundary. G. Cusack, V.C.
Kenmare	It would be impossible to answer this question so early in the season.	No potatoes have yet been grown on the Workhouse ground.
Kilkeel	This query not answered.	The crop has very much the appearance of that in the neighbourhood.

Potato Crop.—Abstract of Replies from Clerks of Unions in Ireland—*continued.*

NAME OF UNION.	5. For how many Months' consumption would the healthy portion of the Crop supply food ?	6. What proportion of the Potato Crop on the Workhouse land is found diseased ?
	<i>Answers.</i>	<i>Answers.</i>
Kilkenny . . .		
Killarney . . .	Cannot be ascertained until the crop will arrive at maturity.	Affected similarly as the rest of the Union.
Kilmallock . . .	Impossible to judge at present.	We had no potatoes this year on the Workhouse land.
Kilrush . . .	At present quite uncertain.	Five-sixths of the crop, and the rest going fast.
Kinsale . . .	That portion of the potato crop fit for human food may last for a month or six weeks.	Of nearly an acre, being the quantity of early potatoes grown on the Workhouse ground, 111 weights (of 21 lbs.) were used, and 95 weights were diseased and sold for a trifle.
Larne	Not able to form any correct idea.	All partially diseased, being early planted ; about two-thirds used for food.
Letterkenny . .	It is impossible to tell as yet.	All.
Limerick . . .	Existing stock, if it continues untainted, is equal to two months' subsistence of the Union.	Five-sixths deficient of average crop.
Lisburn	It is the opinion of this Board that there is not two weeks' consumption of sound potatoes in this Union.	No potatoes have been planted this year ; carrots, parsnips, and cabbages have been fortunately substituted, all of which are good and thriving crops. In a further reply to this query, the Guardians request it may be pressed upon the Government the necessity of providing a substitute for the potato, and also to have distillation from grains suspended.
Lismore	It cannot be said that there is any available supply of sound potatoes in a fit state for food even at the present moment, but such as it is, cannot last more than a few weeks, by which time the residue of the early crop will have been dug.	Almost the entire diseased, and deficient in size and very inferior in quality. They were planted in the month of March.
Lisnaskea . . .	About two months.	No potatoes planted.
Listowell . . .	The disease is so general and the crop so bad, that it would be hazardous to say there would be even three months' supply.	None tilled.

Potato Crop.—Abstract of Replies from Clerks of Unions in Ireland—*continued.*

NAME OF UNION.	5. For how many Months' Consumption would the healthy portion of the Crop supply food?	6. What proportion of the Potato Crop on the Workhouse land is found diseased?
	<i>Answers.</i>	<i>Answers.</i>
Londonderry . . .	It is quite impossible to answer this question, the disease is progressing so very rapidly.	There was only a small part of the Workhouse-land under potato crop, they were all diseased, and have been consumed some weeks since.
Longford . . .	Uncertain, as the disease is going on rapidly.	Nearly all gone.
Loughrea . . .	That depends on the progress of the disease; judging by its present rapidity and offensive nature, we must expect little from it as a supply of food.	We had the crop upon the Workhouse ground examined this day, and every potato presented the appearance of disease.
Lowtherstown . .	The general opinion is that there will be no sound potatoes in this part of the country by Christmas next. In a further reply (2nd September) to the query, it is stated "not one."	None planted on the Workhouse grounds.
Lurgan . . .	Too soon to answer.	No potatoes planted on the Workhouse grounds.
Macroom . . .	The question is difficult to answer; perhaps the potato may afford unwholesome and scanty subsistence for a month; in some districts they are now totally gone.	More than three-fourths, and the crop very indifferent.
Magherafelt . .	The Guardians fear for a very short period of time.	None planted this season.
Mallow . . .	In those districts in which a total failure has not taken place; perhaps for two months. This is mere conjecture.	About one-fifth.
Manor Hamilton	The growth of the plant is completely checked, and it has not arrived at any maturity or size, so that even should the disease not extend, yet there would be little produce.	In the same proportion as the rest of the Union.
Middleton . . .	Not for one month.	A stunted crop, none having come to maturity, doubtful whether they are fit for human food.
Milford . . .	Two or three months at the utmost.	Workhouse land has not yet been brought under cultivation.
Mohill	Not one week.	The entire is found to be diseased.

Potato Crop.—Abstract of Replies from Clerks of Unions in Ireland—*continued.*

NAME OF UNION.	5. For how many Months' Consumption would the healthy portion of the Crop supply food ?	6. What proportion of the Potato Crop on the Workhouse land is found diseased ?
Monaghan . . .	<i>Answers.</i> Cannot at present be ascertained.	<i>Answers.</i> The whole of the stalks are more or less withered, the potatoes growing therefrom are in use for the officers of the house, about one-fourth are found diseased.
Mountmellick . .	Under the most favourable circumstances there is not more than four months' consumption of healthy potatoes.	The whole crop appears to be diseased, and so far as an opinion can be formed from the portion dug and used for food, not more than one-half of them are healthy.
Mullingar . . .	Impossible to tell at present, but even now the potato alone is bad food.	The entire.
Naas	In our opinion about two months.	All.
Navan	Impossible to answer this query at the present time of the year.	On Workhouse-land the disease is found the least of any other place in the neighbourhood; one-tenth of the crop is lost.
Nenagh	Very difficult to answer this question, but it is probable the crop may give a supply of partially sound potatoes until November.	They are generally diseased and getting worse.
Newcastle . . .	We are not in a condition at present to answer this, as until the general crop is dug out, it will be impossible to ascertain how far the disease has affected them.	The master of the Workhouse dug out about two stone of potatoes in different parts of the garden for an experiment, and one quarter of them were found diseased, and the disease appears to be progressing, and the growth of the potatoes appears to be checked by the disease in the stalk.
New Ross . . .	Difficult to answer.	All with the exception of about a quarter of an acre of strawberry reds, which are intended to be kept for seed.
Newry	The potato crop is already nearly extinct, the best tubers procurable being scarcely fit for food.	No potato crop on the Workhouse land this year.
Netownards . . .	The Guardians have not specifically replied to the queries, but have stated "that the potato crop is a total failure."	The Guardians have not replied specifically to the queries, but have stated "that the potato crop is a total failure."

Potato Crop.—Abstract of Replies from Clerks of Unions in Ireland—*continued.*

NAME OF UNION.	5. For how many Months' Consumption would the healthy portion of the Crop supply food ?	6. What proportion of the Potato Crop on the Workhouse land is found diseased ?
	<i>Answers.</i>	<i>Answers.</i>
Newtown Limavady.	Cannot be ascertained until the general crop may be dug.	About one-tenth.
Oldecastle . . .	None healthy, but those partially diseased may afford a supply for two months.	All.
Omagh . . .	Can't say.	About one-sixth.
Parsonstown . .	Impossible to ascertain, as they are still consuming diseased potatoes.	The whole.
Rathdown . . .	No judgment can be formed on this subject.	The crop on the Workhouse ground was a small one, was good, and the entire already consumed.
Rathdrum . . .		
Rathkeale . . .	For two months, if the disease does not affect those now not diseased as rapidly as expected.	About two-thirds.
Roscommon . . .	It is impossible to say at present.	The land is good and well manured, the early sown are larger, but nearly all diseased; the later are not larger than marbles, but appear sound; the stalks are quite withered, and therefore it is improbable they can increase; whether they will become diseased should they ever arrive at the size of the early sowing, must at present remain a problem.
Roscrea . . .	For remainder of this year (four months.)	Three-quarters. at least.
Scariff . . .	The Guardians are of opinion that one out of a thousand will not have a potato in six weeks.	At least three-quarters.
Shillelagh . . .	From the present appearance of the crop it is impossible to give a satisfactory answer, as both blight and disease appear to have attacked it this season.	The potato crop on the Workhouse-land being only partly dug, the master finds it impossible correctly to answer this query, save from the appearance of the tops, which appear all to be cut off by the blight; of the potatoes dug the loss appears to be about one-half.
Sibbireen . . .	Not one week of wholesome food for the population of this Union.	We refer to the master's report, a copy of which will be sent forward.
Sligo . . .	It would be impossible to ascertain this at present,	Experiment just made: 60 yards of a ridge produced

Potato Crop.—Abstract of Replies from Clerks of Unions in Ireland—*continued.*

NAME OF UNION.	5. For how many Months' consumption would the healthy portion of the Crop supply food ?	6. What proportion of the Potato Crop on the Workhouse land is found diseased ?
Sligo— <i>continued.</i>	<p><i>Answers.</i></p> <p>but as far as can be ascertained, the Crop appears extremely deficient, exclusive of the disease.</p>	<p><i>Answers.</i></p> <p>7½ stone, of which 3½ stone were diseased. These potatoes were not come to maturity. It is considered that the same quantity of ground should have produced 30 stone.</p>
Strabane . . .	Cannot tell.	About the one-twentieth part ; the disease is rapidly increasing.
Stranorlar . .	No portion of the crop is healthy, although still using to some extent by those who have no other means of support.	All.
Swineford . .	In reply to this, the Board consider the entire crop lost, so far as all present evidence enables us to judge.	The whole crop extensively.
Thurles . . .	Cannot say. No portion of the present crop can, we fear, be considered as wholesome.	No potatoes sown on Workhouse ground, the land is under barley.
Tipperary . . .	Same answer as to No. 4.	None of them yet dug.
Tralee . . .	Possibly for three months more, probably two.	From a fourth to a third judging from present appearances.
Trim . . .	About two months.	One-fourth. This small proportion of diseased potatoes is thus accounted for. The potatoes now in use were planted in the month of January last, but the disease is progressing rapidly.
Tuam . . .		
Tullamore . .	We do not consider that there are healthy potatoes to any calculable extent available for affording sustenance, and how long the diseased crop may endure it is impossible to estimate.	The whole.
Waterford . .	Some persons say three or four months, others only two months.	The whole of the crop is diseased.
Westport . . .	Some say till 1st November, some about three weeks more.	There is no potato crop on Workhouse-land.
Wexford . . .	At present they do not consider any of the potato crops fit food for the population.	The entire crop.

No. 10.

CIRCULAR to BOARDS OF GUARDIANS in Ireland in consequence of the Returns as to the Potato Crop.

*Poor Law Commission Office, Dublin,
10th September, 1846.*

SIR,

Adverting to the information received from the Board of Guardians regarding the state of the Potato Crop in the

Union, I am directed by the Poor Law Commissioners to express their deep regret that the Report of the Guardians is to so great an extent unfavourable.

The Commissioners anticipate in consequence hereof, a great increase of poverty and distress among the labouring population of the Union, and it is their earnest wish that those means of affording relief which the law has placed at the disposal of the Guardians, should be made available to the utmost practicable extent.

They recommend, therefore, that the Guardians should promptly bring under review the subjects of their contracts for provisions and other supplies; the present state of their stocks of bedding and clothing, and the general state of their finances, so as to be prepared in due time for any accession to the number of inmates which the present circumstances of the Union render probable.

In making such preparations the Commissioners urgently advise and call upon the Guardians to base the estimates for their financial and other arrangements on the assumption, that the whole accommodation which the workhouse affords, will be placed in requisition during a considerable period, commencing from the close of the present autumn. The means of relief placed at the disposal of the Guardians being limited, it will be a source of satisfaction hereafter both to the public and to the Guardians themselves, if nothing be left undone to make the utmost use of those means, so far as may be found necessary, especially in the relief of the primary objects of the Irish Poor Law, aged, infirm, or otherwise disabled persons, to whose relief the recent measures of Parliament enacted for the employment of labour apply only in an indirect manner, and who may, therefore, be expected to form the class most liable to destitution in consequence of the present calamity.

What number of inmates may be safely and properly accommodated in each department of the workhouse, is a question upon which the Guardians will not fail to consult their Medical Officer, from time to time, as occasion may require.

With reference to any change of the Workhouse Dietary, which may become desirable through failure of a supply of sound potatoes, the Commissioners call the attention of the Guardians to their Sealed Order of the 27th October last, which remains in full force, authorizing such departure from the prescribed form of dietary, as to the Guardians, subject to the approval of the Commissioners, shall seem fit and expedient.

The Assistant Commissioner in superintendence of the Union is specially instructed to afford the Guardians, on this occasion, all the assistance and co-operation it may be in his power to give.

I am, &c.,

B. BANKS,
Clerk, First Class.

*To the Clerk of the Board of Guardians
of Union.*

No. 11.

ENLARGEMENT of WORKHOUSES, and PROVISION of INCREASED WORKHOUSE ACCOMMODATION:—Circular to Boards of Guardians in Ireland.

*Poor Law Commission Office, Dublin,
12th January, 1847.*

SIR,

As the season of the year favourable for building operations is now fast approaching, the Poor Law Commissioners are desirous of calling the attention of the Board of Guardians of Union, to the plans of Workhouse, which have been deposited with the Clerk of the Union, agreeably to the 36th section of the Irish Poor Relief Act. The Commissioners now refer to those plans in order to point out a mode by which the workhouse may be enlarged by the erection of additional buildings, so as to increase its accommodation to an extent, if necessary, of nearly one-third its present size.

The mode in which the extension is chiefly proposed to be effected may be briefly stated as follows:—

1st. The wing buildings may be extended about one-half their present length. By this enlargement additional dormitory and day-room accommodation will be provided for the infirm and able-bodied inmates who at present occupy it.

2ndly. A long range of single building may be erected along the side wall of the men's and women's yard, with dormitories above, of either one or two stories high. In these buildings additional day-room and dormitory accommodation can be provided both for men and women. But the erection of such a building on the women's side of the house may be expected to afford the greatest advantages, as the ground floor will provide additional day-room suitable for the nursery, and women with infant children, with their separate dormitories in the upper rooms.

The infirmary or hospital of the workhouse can likewise be extended by the erection of additional buildings at right angles with the present structure, extending along the side walls of the men's and women's yards of the infirmary.

These buildings may be carried the extreme length of the yards, if necessary, so as thereby to increase almost threefold the present amount of accommodation.

In the children's yards, additional school-rooms may be erected, calculated for receiving infant children, who could thus be removed from the present school-rooms.

The Commissioners do not desire to follow strictly the arrangements above explained; and where the Guardians may from any cause be desirous of proposing any modification of them, the Commissioners will give the subject their careful consideration.

If the Guardians determine to carry any of the buildings into effect, two courses are then open, either of which may be adopted, as the Guardians may think fit. Either they may themselves obtain working drawings and specifications, and submit them to the Commissioners for approval, or the Commissioners, through their architect, will be pre-

pared to furnish the Board of Guardians with the necessary working drawings and specification.

The Commissioners have further to remark, that under the authority of the Commissioners, the Guardians can, for the above purpose, be empowered to borrow money on the security of the rates, payable by instalments, which may be spread over a period of twenty years ; and the Commissioners will readily co-operate with the Guardians for this purpose.

The Commissioners will only add, that in the above suggestions the Commissioners do not wish to supersede or interfere with any arrangements which the Guardians have made, or which they may now propose to make, for providing additional accommodation by hiring a building or buildings to be converted into a workhouse or workhouses, in accordance with the 35th section of the Irish Poor Relief Act. The hiring additional buildings may be better adapted for meeting the immediate pressure of applications for relief, while the above suggestions could simultaneously be carried into execution with the least possible delay.

*To the Clerk to the Guardians
of the Union.*

I am, &c.,
ARTHUR MOORE, *Chief Clerk.*

No. 12.

REPORT on Matters requiring attention in the Management of the Workhouse Buildings in Ireland.—By Geo. Wilkinson, Esq., Architect of the Poor Law Commission.

*Architect's Office, Poor Law Commission Office,
Dublin, 10th March, 1847.*

GENTLEMEN,

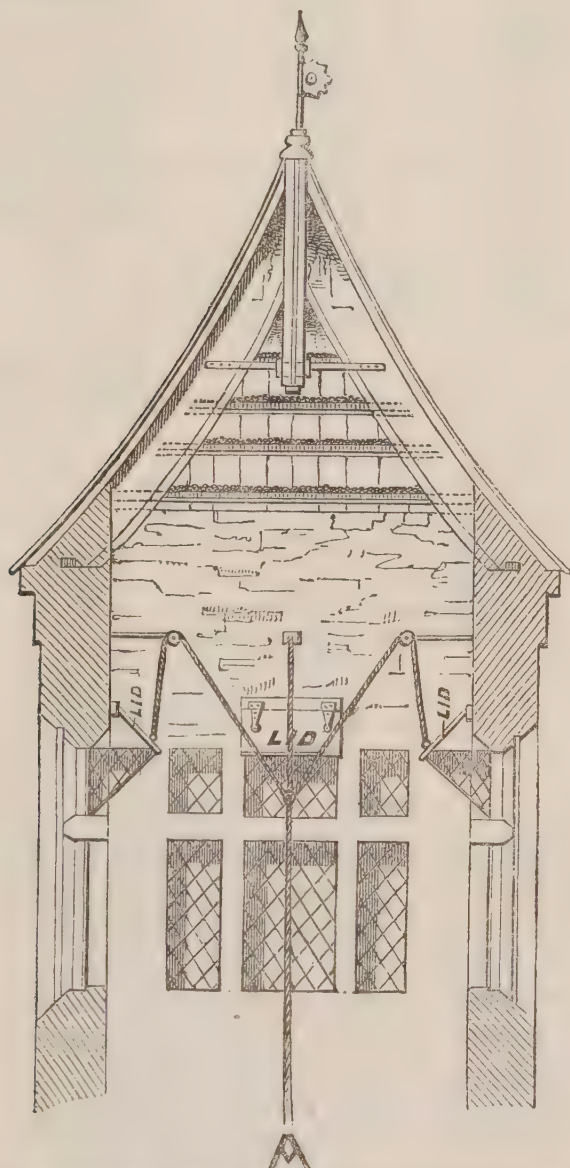
Under the extreme pressure brought upon the Irish poorhouses, and the present overcrowded state of many of them, I beg to submit to your Board some observations with reference to some regulations of a practical kind which in a sanatory point of view seem to me to require particular attention at the present time.

The matters to which I have to allude are, chiefly, the ventilation of the buildings, the state of the manure-pits and cesspools, and ground around the workhouse sites.

Ventilation.

The doors of the several wards almost all of them open into what is technically called the well-hole of the staircase, over which is a turret or lantern light, made to open so as to occasion a free circulation of air upwards from the doorways of the several wards opening into it. The doorways of the wards are almost all formed with semicircular arched heads, the door being made only so high as the springing of the arch, leaving therefore the upper space quite open, occasioning a free circulation of air.

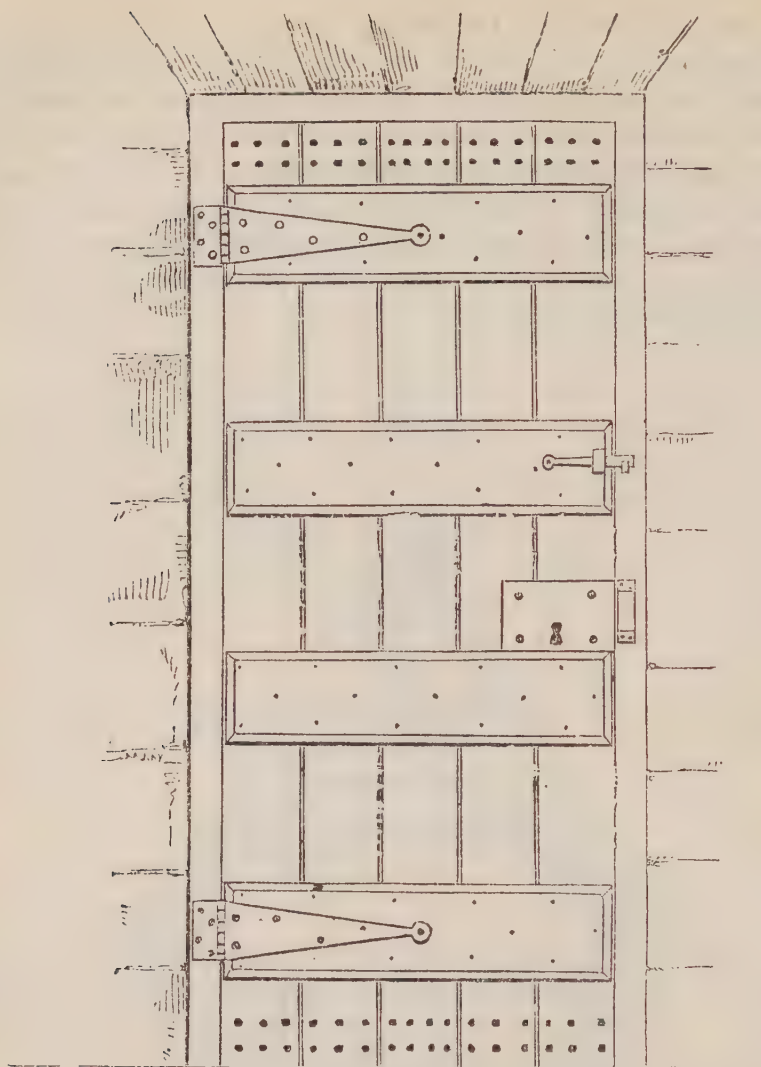
In some of the houses the openings on the turret and lantern lights are much neglected, and where this is the case the ventilation of the building is very much prejudiced; this is a matter, therefore, requiring particular attention, and I would recommend that in those houses which have the stone towers (being those houses originally built for accommodating a less number than 700 persons) the wood lids for regulating the admission of air should be altogether removed from the opening lights.—Sketch (A) of the inside of the tower, shows the lids proposed to be removed.



Ventilating Tower over Well-hole of Staircases.

In those doorways formed without open circular heads over them (as those which adjoin the passages near the master's apartments in the children's dormitories of the smaller-sized houses) I would recommend the doors being pierced with circular holes, cleanly formed, according to the accompanying sketch (B)—the holes at the bottom of the doors might be introduced to all the doors of wards, whether with open circular heads or without them.

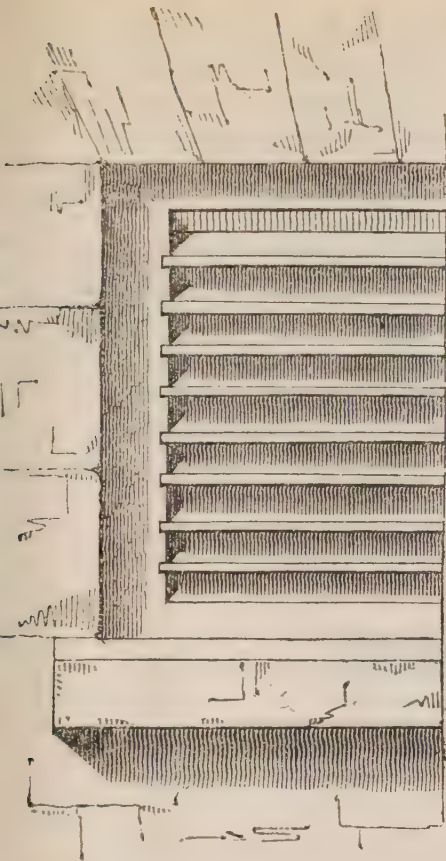
In the infirmary wards the rear walls, being those which adjoin the men's and women's yards, have no windows in them for certain reasons,

**B**

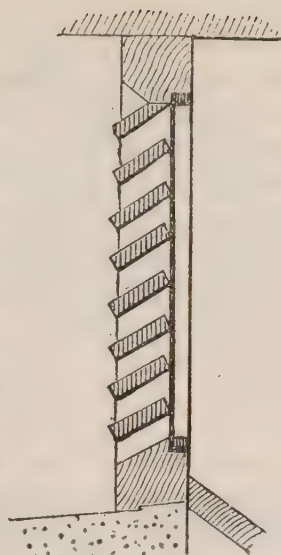
Door of the Wards.

which influenced their constructive arrangement in the original plans. In about one half the buildings large ventilators, similar to the accompanying sketch (C), have at various times within the last three years been introduced in several of the Unions; where they have not been introduced they have been recommended to be so, and drawings have been furnished in several instances for that purpose. Their advantage is so great, and in the present crowded state of many of the hospitals their want is so much felt, that I would beg to advise efforts being made for their insertion in every infirmary which is without them. The same kind of ventilators may with much advantage be introduced in the side walls of the wards in the wing buildings of the poorhouse, more particularly in those houses where there are no outside windows in the flank walls of wings. In the infirm rooms on the ground floor two in each room would be desirable, placed at equal distances about 12 inches below the ceiling joint.

Sketch (D) is a ventilator also applicable to the wards of the poorhouses generally, where the cost of obtaining zinc plates is objectionable, or where a somewhat less costly construction is required; but these latter are not so suitable for the infirmary as the former drawing (C.).



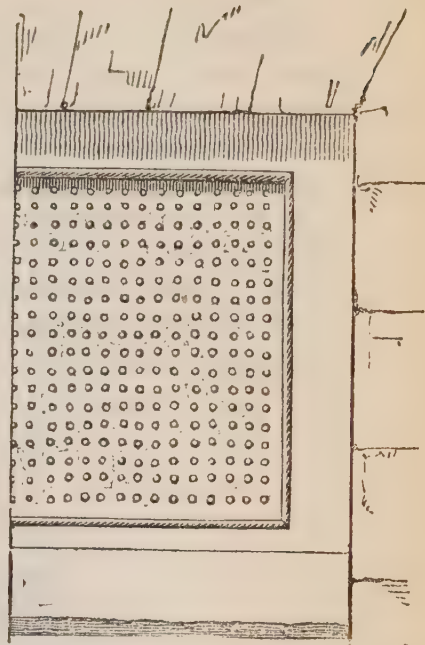
Outside View.



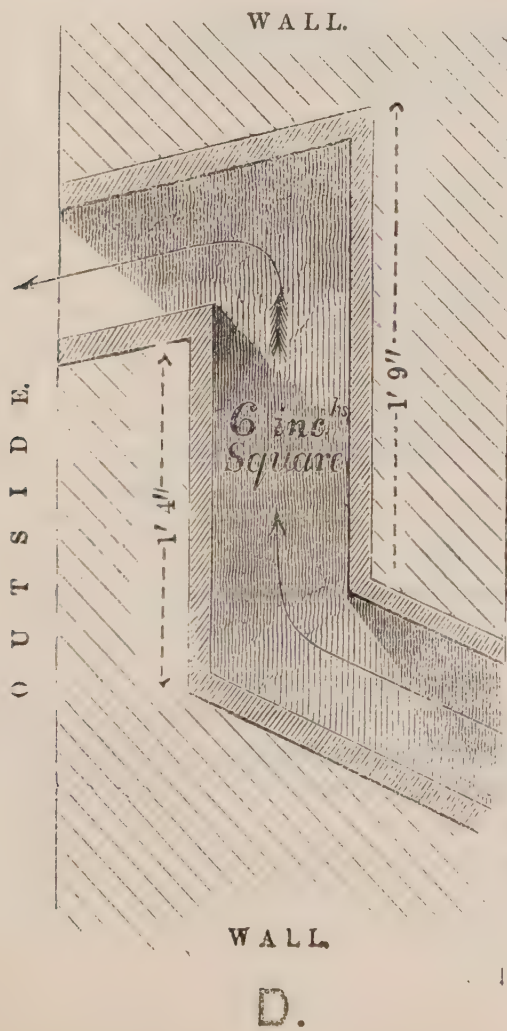
Section.

C

Ventilator for Infirmary.



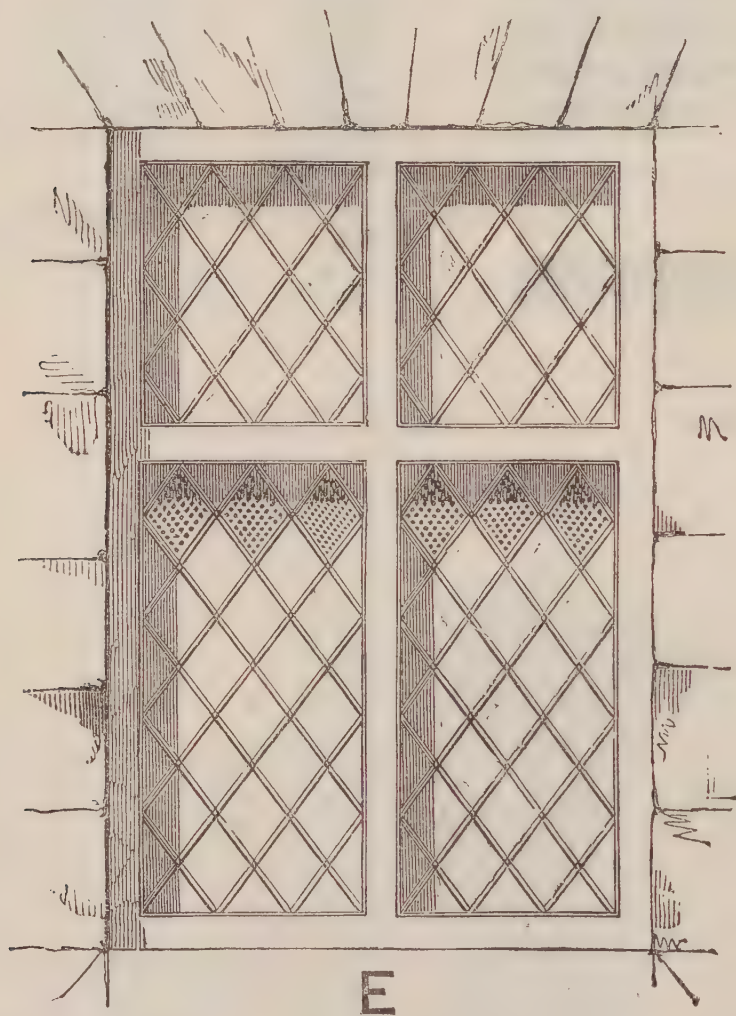
Inside View.



CEILING.

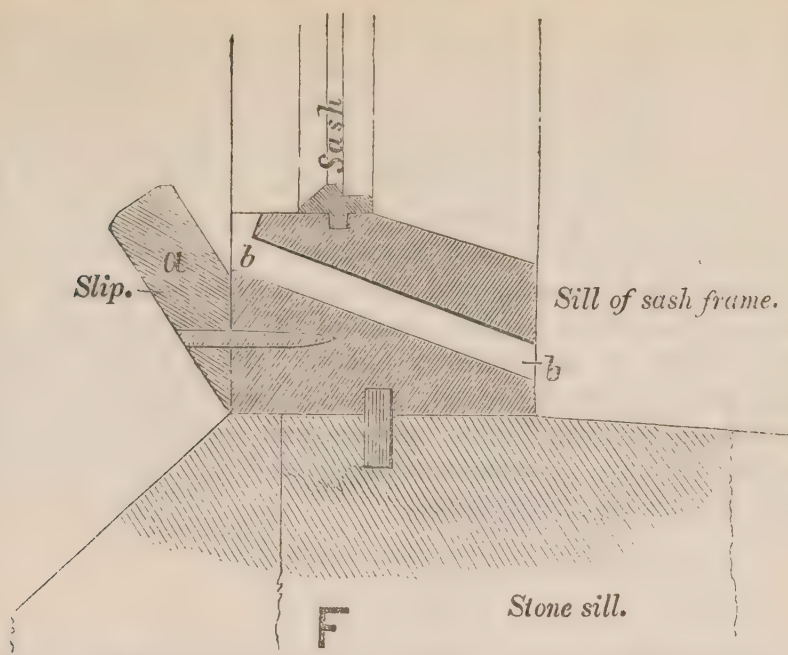
Mouth of ventilator to be 12 inches wide by 6 inches high, diminishing to 6 inches square in all other parts of it.

Pierced zinc plates inserted in the panes of glass of the windows, as shown on the accompanying drawing (E), will occasion a considerable circulation of air and very little admission of driving rain: where zinc may not be conveniently procured, I have found the old tin cans of the poorhouses have been beaten flat and punched with regular-formed holes; holes $\frac{1}{2}$ inch in diameter and half an inch apart are found to have answered the purpose very satisfactorily. Zinc for plates, however, of the required size, already punched, may be obtained of Mr. Loftus Bryan, Bride-street, and may be also procured from other places in Dublin, and in most of the large towns in Ireland. It is recommended that the zinc plates should be punched, and the birr or rough side be put outwards, which will the better prevent driving rain from entering.



Workhouse Window—showing Zinc Plates substituted for Glass.

Where from the above cause any driving rain may find its way inside the windows, I have to recommend a catch-water slip like sketch (F) being fixed to the inside lower part of the window-frame, and also for catching the condensed water which frequently runs down the inside of the windows on the floor of the room in cold and frosty weather.



Slip for catching Water on inside of Windows.

Manure Pits.

No part of the outworks requires more attention than the manure pits, which are the places for the deposit of the waste straw from beds, the ashes, and refuse of the poorhouses; and they are too often much neglected. I am of opinion that it is almost unavoidable to have such a provision in every Union, but the less it is allowed to accumulate the better. It is the practice, too common at the present time, to deposit the waste straw from the beds, both of the hospitals and convalescent wards, in a loose manner, leaving it liable to be scattered by the winds.

In an explanation to be hereafter given on the arrangement of the drainage of the poorhouses it will be seen that it is considered impossible, with few exceptions, to avoid the construction generally followed; there will therefore be a discharge of surface water, and soap suds and waste water from the kitchen and scullery, which must be carried somewhere. When it can be conveyed away beyond the site, it is desirable to have the means of being able to do so, so as to retain so much of it only for a manure pit as may be required, for unless the straw and other refuse is altogether removed away each day, it will be required; where, however, the straw and other refuse can be conveniently removed daily from off the premises, it is, I think, desirable to have it so removed. I fear, however, from interruptions likely to arise in engagements with contractors, from the difficulty of getting any convenient waste ground where to deposit it, and the neglect it may be liable to, that there will be few instances where it can be at once removed from the workhouse premises. Where it cannot be so removed, I see no reason, when it is properly attended to, to apprehend any inconvenience from it, but, with proper usage, I believe it may be made a source of profit and free from objection on the extensive area of the workhouse premises, and be the means of giving employment to some of the inmates in attending to it.

In most Unions two manure pits will be found necessary, and formed, if possible, where the overflow from the drains will discharge into them at a distance on the site as far as practicable from the building; for this reason, a large pit from three to four feet deep will be required, and to be formed of an even and regular shape; if the sides are walled it will preserve their proper order, the straw from the beds and other refuse should be deposited in a systematic order, so as to absorb the discharge from the drains, and the portion so saturated should be subject to an occasional turning; none of the discharge from the drains should be allowed to stagnate in pools. Where pits have been so formed and properly attended to, I have heard of no complaints of unpleasant smell, and the Union has derived a considerable sum from the sale of the manure at certain periods, or it has been profitably used on the land around the Workhouse.

Drains, &c.

The accompanying plan exhibits a general arrangement of the sewerage of the poorhouses. The explanation on the drawing describes the several drains; the drains are of two kinds: those coloured blue are constructed for conveying underground the rain-water discharged from the roofs, which is deposited in a large rain-water tank underground near the wash-house; the other drains, coloured brown, are drains for carrying away the surface water from the yards, and the overflow and waste water from wash-house, &c. The portions coloured dark brown are underground cesspools belonging to the privies.

The drains of the workhouses are intended chiefly to carry away the surface water, and the discharge at the outlet of several of the drains is therefore chiefly the surface water falling on the yards, and which was originally required from the builder of the workhouse to be conveyed some few feet only from the building. The principal overflow, and frequently the only overflow except that before-mentioned, which occurs after heavy rains, is that from the kitchen and wash-house drains, and from the fertilizing nature of this liquid it ought to be retained on the workhouse site for the benefit of the land, and be made to mix with the dry straw from the beds, and by proper care produce valuable manure; there are few Unions where the owners of adjoining lands will object to the discharge of this drain into their ground. In most Unions these drains have seldom been carried beyond the workhouse site, leaving the workhouse master, under the Guardians' directions, to make profitable use of the same.

The drains of the poorhouses, generally, within the limit of the buildings and yard walls, have been found to answer their purpose very satisfactorily, and are generally in good order; being covered over, however, they are liable to disorder from rats, and from becoming choked with sediment require occasional cleaning, and care should be taken to have the small grated cesspools which are constructed in the yards occasionally cleaned, these small cesspools being about three feet square and carefully formed to catch any sediment and prevent it flowing into the drains, the mouths of which are purposely placed in the upper part of the small cesspools.

PLAN SHEWING THE GENERAL ARRANGEMENT OF THE DRAINS
OF THE WORK HOUSES. IRELAND.

(See Report to Poor Law Commissioners, 10th March, 1847.)



GEORGE WILKINSON
ARCHITECT
March, 1847.



Cesspools.

It will be readily understood that the poorhouses, from the large number they contain and the class of people who occupy them, differ from almost any other institution; many of them equal the size of the largest barracks, which have been built over many acres, with extended buildings, on which a great expenditure of public money has been allowed, while in the regulations which have influenced the plans of the poorhouses the subdivision and discipline of prisons is approached rendering several yards necessary, in each of which a privy is required, and to be so constructed as to be within the bounds of the yard-walls of the respective classes.

A reference to the plan will explain the position of the privies near the cesspools. These latter are vaulted over, and are common to the privies of the adjoining yards. A circular opening covered with a large stone has been provided for their being cleaned occasionally; all of them require cleaning at least once a-year, and perhaps two or even three times; they are often neglected for a long period, and the stone is not always kept over the opening, or covered with earth. The construction of cesspools has been adopted from the practical experience gained by those in charge of such institutions as being the best system. It is, however, very generally felt that drains to carry away the soil would be better, and hence the system of cesspools is frequently complained of, and very much on account of their being neglected, and the drainage has on this account been often said to be imperfect. When the several points from which drains are required are examined, and the great lengths which would be necessary, it will be understood that, however desirable they may be, they are not practicable, for they would be constantly choked, and that therefore cesspools are unavoidable; the drains connected with them are for carrying off any overflow, to prevent the flooding of the privies at any time, and they may also often serve for cleaning the cesspools. It is required, therefore, that persons should be employed to clean out the cesspools in a proper manner, and a contract for the work is desirable; in some localities it is found necessary to pay much more for the first contract for this kind of work than for those made at after periods, when persons more readily engage in such an undertaking. It is not a good practice to employ the paupers of the house in attending to them, for they seldom do the work effectually, and the partially employing them at times is very objectionable.

An unpleasant effluvium is often experienced from the privies, and in some instances useless expedients have been resorted to for avoiding it; but most of it arises from causes capable of remedy to a great extent, and growing out of the too ready disposition to leave such matters to keep themselves in order.

In condemning objectionable matters it is to be observed there is almost always an oversight of the general bearings, and in getting rid of one objection the creation thereby of greater inconvenience is commonly lost sight of.

If the privies of the men's and women's yards could be removed some forty or fifty feet away from the yard-walls by enclosing an outer yard as a passage to them, I think that position for them, chiefly on

account of their distance, would be better than where they are at present, and which is shown on plan of drains by letters *a a*; the practical inconvenience arising from this arrangement, however, may be found greater than the gain by the alteration. Such was the case in the Limerick Union, where a somewhat similar kind of experiment was tried, and the privies so constructed have however been since removed and the original ones are now in use; but now an attention is there paid to the proper cleansing of the cesspools at the required times instead of their being neglected or overlooked, as too often is the case in many Unions.

In each of the children's yards at rear of the entrance building are also privies. Here there are three yards, viz., the boys' yard and two probationary yards attached to the entrance building on the male side, and a similar arrangement on the left; one vault serves for each of the three privies; an effluvium is often found to arise from these places. Were it not for the necessity of having a provision for the probationary yards, the privies for the children, in some of the workhouses, might be placed at the side-walls of their respective yards.

The chief cause of the effluvium, where it is found to arise from the privies, and distributes itself around, is the circulation of the air down the vaults from one yard, and its escape into another, according to the wind.

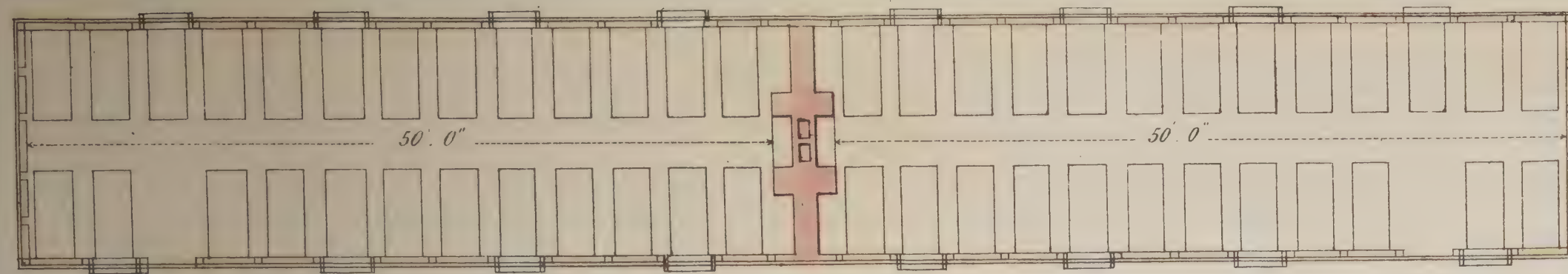
These nuisances may in a great measure be remedied by the putting doors to the doorways when found practicable, and the construction of a large air-tube of $1\frac{1}{4}$ -inch deal, 12 inches square inside, carried up inside the walls from just below the underside of the vaulting, and elevated a few feet beyond the top of the roof, covered with a louvered head.

To prevent the escape of a current of air from those vaults situated in the children's yards, close-fitting lids (hung with hinges), on an incline, and made to fall of their own accord, could be attached to the privies of the two small probationary yards, and doors could also be added to these two small privies.

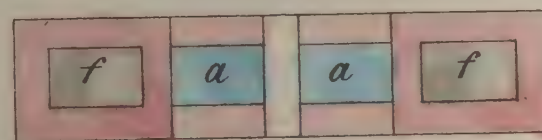
Some pains were taken in the year 1842 in preparing printed instructions for the guidance of the workhouse master in attending to the drains, cesspools, &c., and a printed sheet was forwarded to each poorhouse for the purpose of being hung up in a frame for reference. These have been neglected in many Unions, but they ought to be carefully preserved and referred to. A copy of the same is contained in the Annual Poor Law Report for 1842, and the instructions relate also to ventilators, flues, wells, lime-whiting or whitewashing the walls, and all the various building details, to which the master's attention is constantly required. A plan of the drains of the building has also been prepared and sent to each workhouse, and ought also to be carefully preserved in a frame for reference.

Burial-ground.

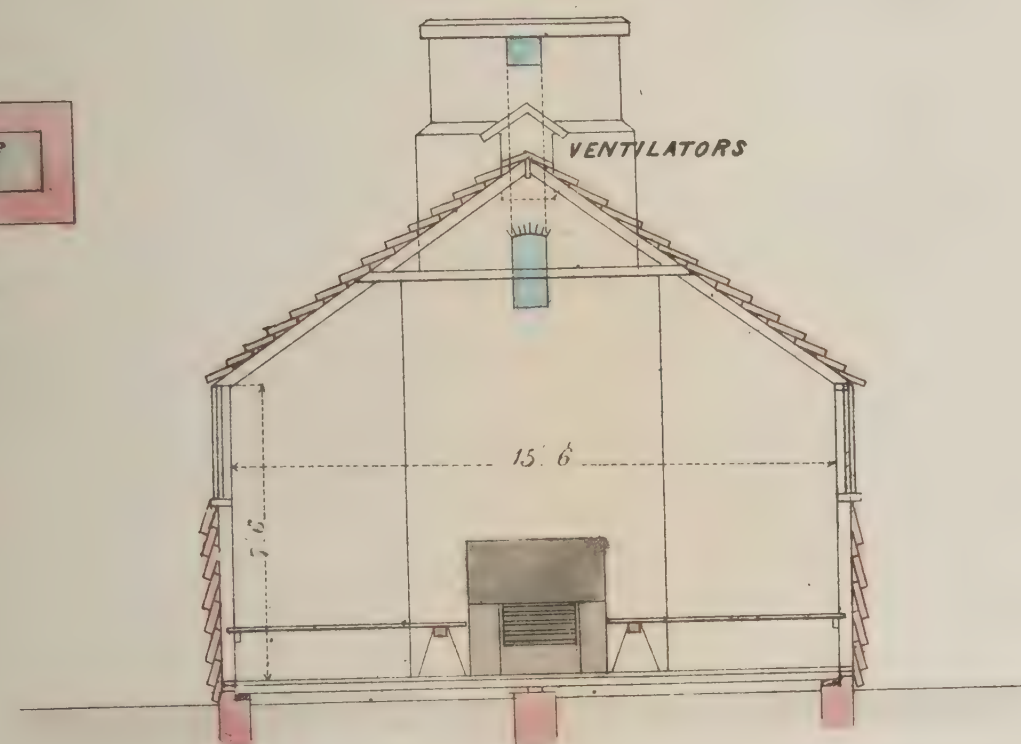
In some Unions portions of the site are appropriated for burial-grounds, and where the area of the site is limited it seems to me a very objectionable practice, and will be the means, independent of other strong objections to which it is open, of soon rendering useless that portion of the site where such interments are made, and prevent future



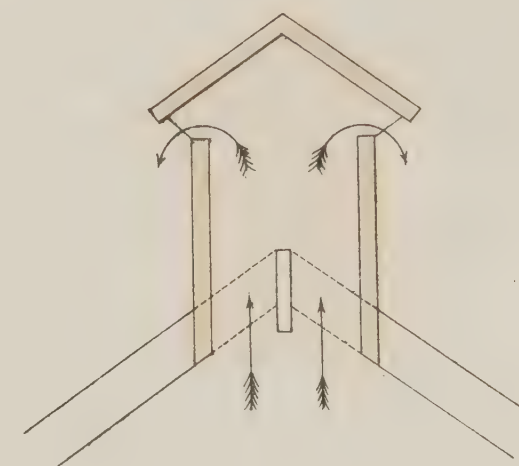
PLAN
A



PLAN OF THE FLUES AT THE TOP
a. a. Air Flues
f. f. Flues from the
Fire Places.



TRANSVERSE SECTION
B



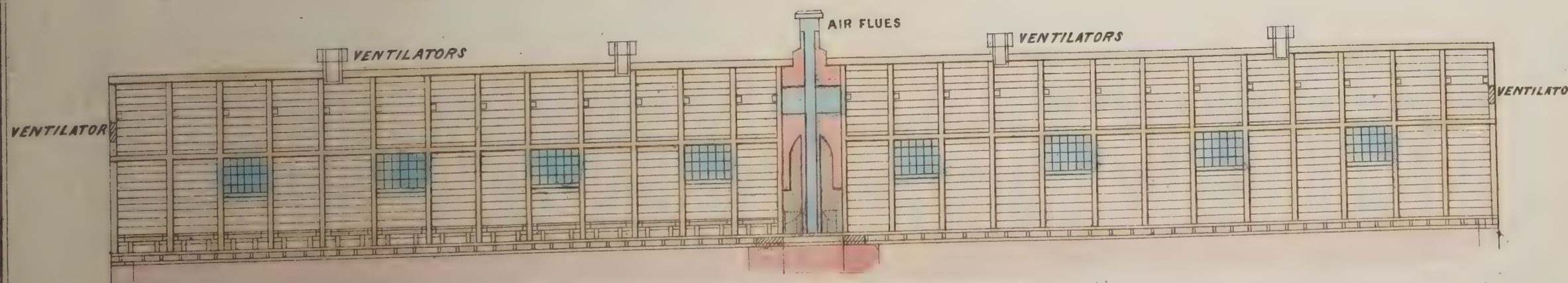
SECTION
Of the Ventilator on the Roof

PLAN AND SECTIONS
OF TEMPORARY FEVER WARDS,
OF ECONOMICAL CONSTRUCTION.
FOR 50 PATIENTS.

PREPARED FOR THE BOARD OF HEALTH, IRELAND.

Size of Scantlings.

Side Studs for nailing the Upright boards to, 3" x 3" and 3", 11" from Centre to Centre
Heads and Sills to be 3" x 3"
Rafters to be 3" x 2" one over each upright stud. Cross ties to be 3" x 1" Ridge 6" x 1 1/4"
Floor boards inch thick on joists 4" x 2" and 13 inches apart. Doors inch thick.
Contractors to include fastenings, grates, locks, and every thing necessary to render
the building complete. — See report accompanying Plans dated March 5. 47.



LONGITUDINAL SECTION
C

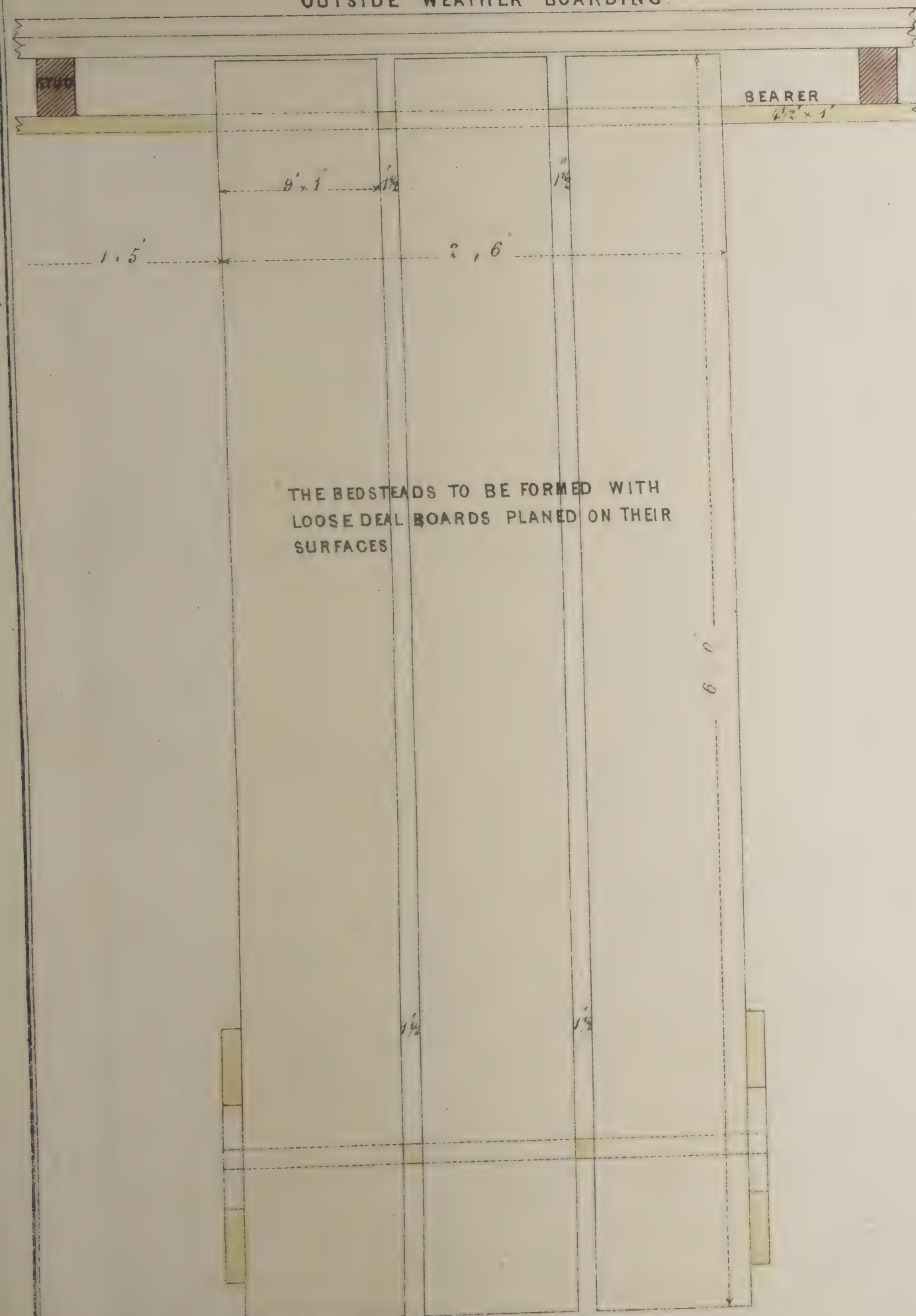
GEO. WILKINSON, ARCHT.

MARCH, 1847.

Referred to in Architect's Report of March, 1847.

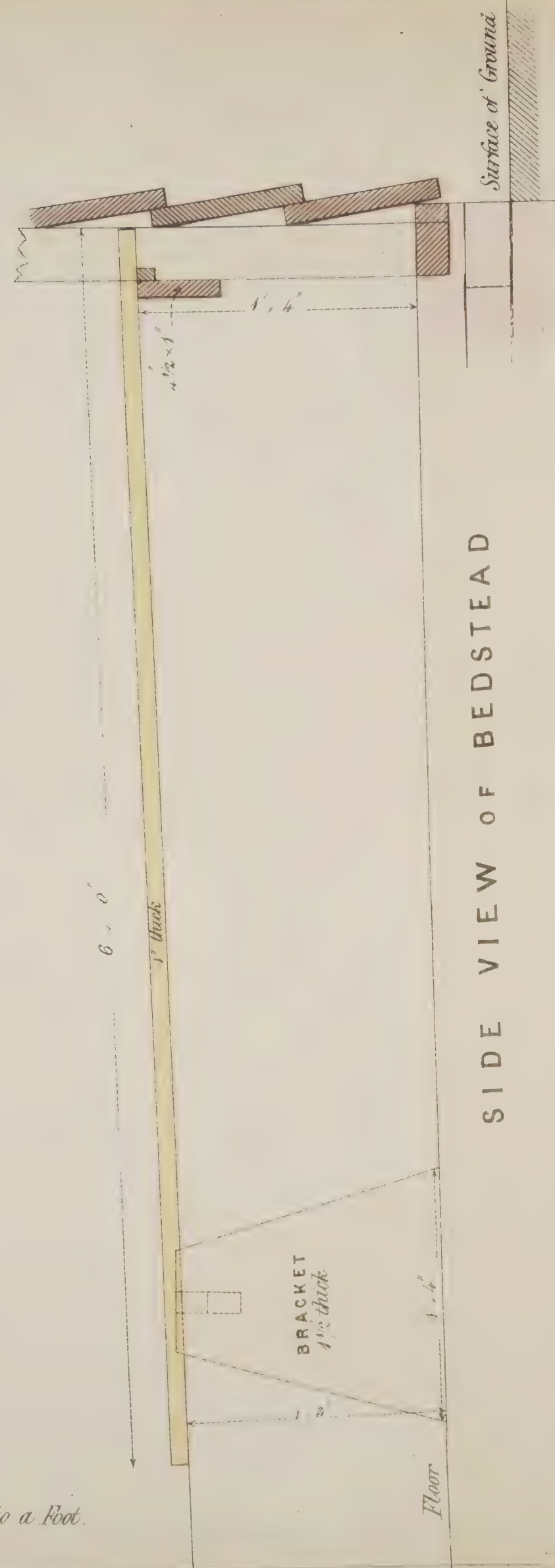
PLAN

OUTSIDE WEATHER BOARDING.

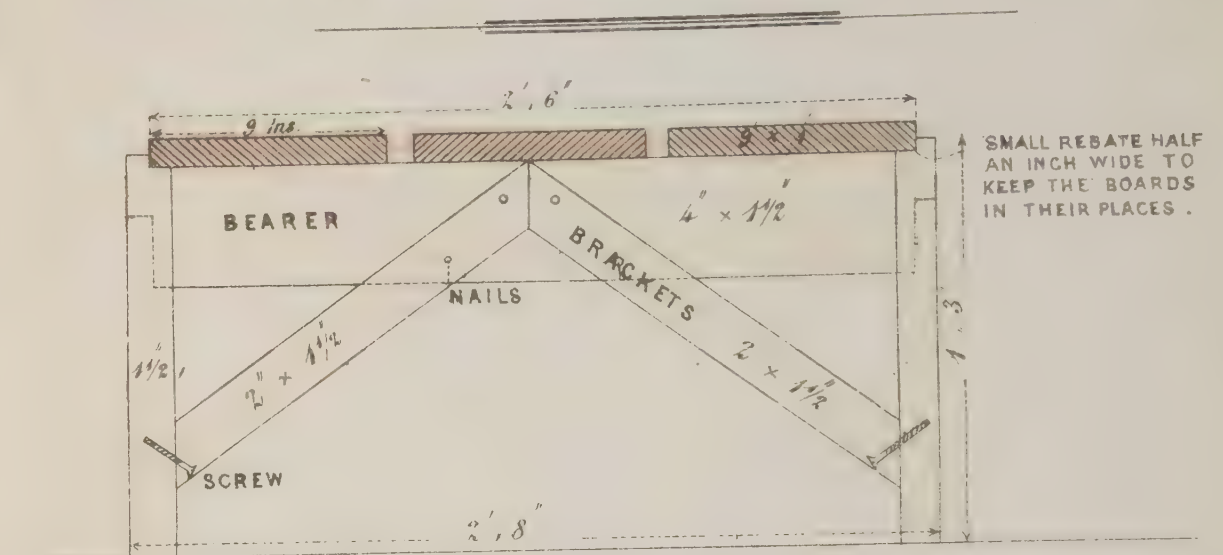


Scale. 1 Inch to a Foot.

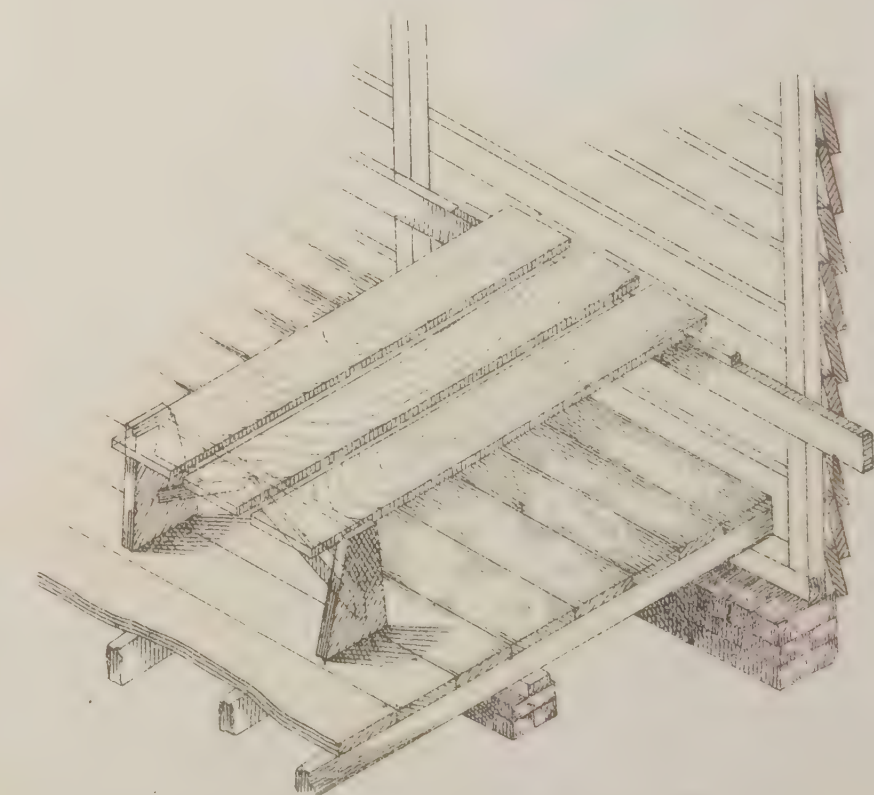
Referred to in Architect's Report of March 1847.



DRAWING FOR AN ECONOMICAL BEDSTEAD, PREPARED FOR THE CENTRAL BOARD OF HEALTH - IRELAND.



END VIEW.



FAMILIAR VIEW OF BEDSTEAD.

GEO. WILKINSON. ARCHT

MARCH. 1847.

4. P. 40.
Stansfeld & Co. Litho. London.

improvements or building extensions which may be required. In some Unions the places appropriated as burial-ground will not be sufficient for even one year; and unless the portion of the site so appropriated is, from the irregularity of the boundaries, at a considerable distance from the building, the appropriation of it to such purposes should in my opinion be avoided.

It may not be an unimportant matter for me further to remark on the want of greater attention to the workhouse sites of most of the Unions, in the proper cultivation of the land, and the arrangement of the paths and roadways around the workhouses.

In some Unions where individual Guardians have taken an interest in these matters, or where there has been an intelligent and active workhouse master, the ground is well cultivated, the roadways and paths are carefully formed and well covered with broken stones or gravel, the open drains are kept clear, the outer yard-walls are being covered with ivy or other creepers, and neat shrubs, evergreens, or trees contribute to give a cheerful and inviting appearance to the establishment, occasioning it, with much advantage to the institution, to be visited and inspected by the inhabitants of the Union, and a warm interest to be frequently taken by visitors in the welfare of the inmates and the good management of the institution, instead of its being rendered repulsive, as is sometimes the case, by the appearance or neglect of its external features.

For the keeping in repair the various works of the house, such as the plumber's, slater's, locksmith's, &c., for which your Board has recommended annual contracts to be made by the Guardians, and also for the painting the wood and iron work of the house, there have been already numerous specifications prepared, and which are always forwarded to those Unions where the Guardians apply for them.

I am, &c.,

The Poor Law Commissioners.

GEO. WILKINSON.

No. 13.

REPORT of the ARCHITECT of the POOR LAW COMMISSION to the CENTRAL BOARD OF HEALTH, with Plans of Temporary Fever Hospitals.—Communicated to the Poor Law Commissioners.

GENTLEMEN,

Dublin, March, 1847.

I HAVE the honour to submit the accompanying drawings, which have been prepared in accordance with your instructions, for the erection of Temporary Fever Wards of a simple and economical construction.

The following are the particulars of their construction, arrangement, and cost:—

The buildings are intended to be erected with wood framing, as shown on the sectional drawing (B), and to be boarded with rough boarding, nailed on the outside of the studs or framing, the boards to have a lap of one inch; the floors to be formed of inch deal, resting on joists 4 inches by 2, and 15 inches from centre to centre, and supported on dwarf walls.

The sides of the building to be 7 feet 6 inches high, resting on low dwarf walls of brick or stone, as shown in section; the width of the building to be 15 feet 6 inches, which will allow a 3 feet 6 inch passage down the centre of the ward, and the heads of the beds to be placed along each side.

The roof to be also boarded with inch boards, having $1\frac{1}{4}$ inch lap; and if thought advisable hereafter, it can be covered with "asphalte felt, or tar paint."*

The windows to be formed on both sides, to be 3 feet by 2 feet 6 inches high, to hang on centres for opening, and glazed like common greenhouse lights, and to have proper lines for opening and closing.

On the ridge of the roof small ventilating hoppers to be formed, and about two of them to be placed in a length of 50 feet of roofing. By this arrangement the breath of the patients will be drawn towards the roof, leaving the centre passage of the room the most free from infectious air.

Plan (A) show an arrangement for a building capable of accommodating 50 beds, spread 1 foot 5 inches apart; it exhibits two wards, one for men, and another for women, with a fireplace between. I purpose the construction of air-flues, 14 inches by 9 inches, in the chimney-shaft, to be carried up from the back of each fireplace to the chimney-shaft above the roof, having an opening from the upper part of the room into the air-flue for the escape of vitiated air, which will be drawn into it by the current of warm air in the air-flue, and be of much service in cold weather when the windows cannot well be opened. At each external gable-end of the wards an opening of about 1 foot 6 inches superficial is to be left, and to be covered with a perforated zinc plate fixed against the boarding.

The bedsteads to be formed of planed boards, 6 feet long, resting at the foot on a deal tressel, and at the head on a ledge, formed in an economical manner, by the constructive arrangement of the frame-work of the side-walls. By this method a deal plank 12 feet long, with two saw-cuts down, will make two bedsteads of the cheapest possible construction.

The sectional drawing (C) represents the arrangement of the bedsteads, and the framing of the wood-work of the windows, chimney-shafts, &c.

For the accommodation of a greater or less number than the 50 bedsteads shown in the accompanying plan, the wards, which are 50 feet in length each, will only require extending or shortening; and for every two feet added to the building, space will be obtained equal to one additional bed, 3 feet 11 inches lineal space along each side-wall being the allotment for each, with the beds placed 1 foot 5 inches apart.

The cost of the building for 50 patients, according to the foregoing particulars, and the plans referred to, including bedsteads, will be 17. 10s. per foot; and for every two feet additional length added to the building, being the space, as before stated, for providing each additional bed, a cost of 37. may be calculated.

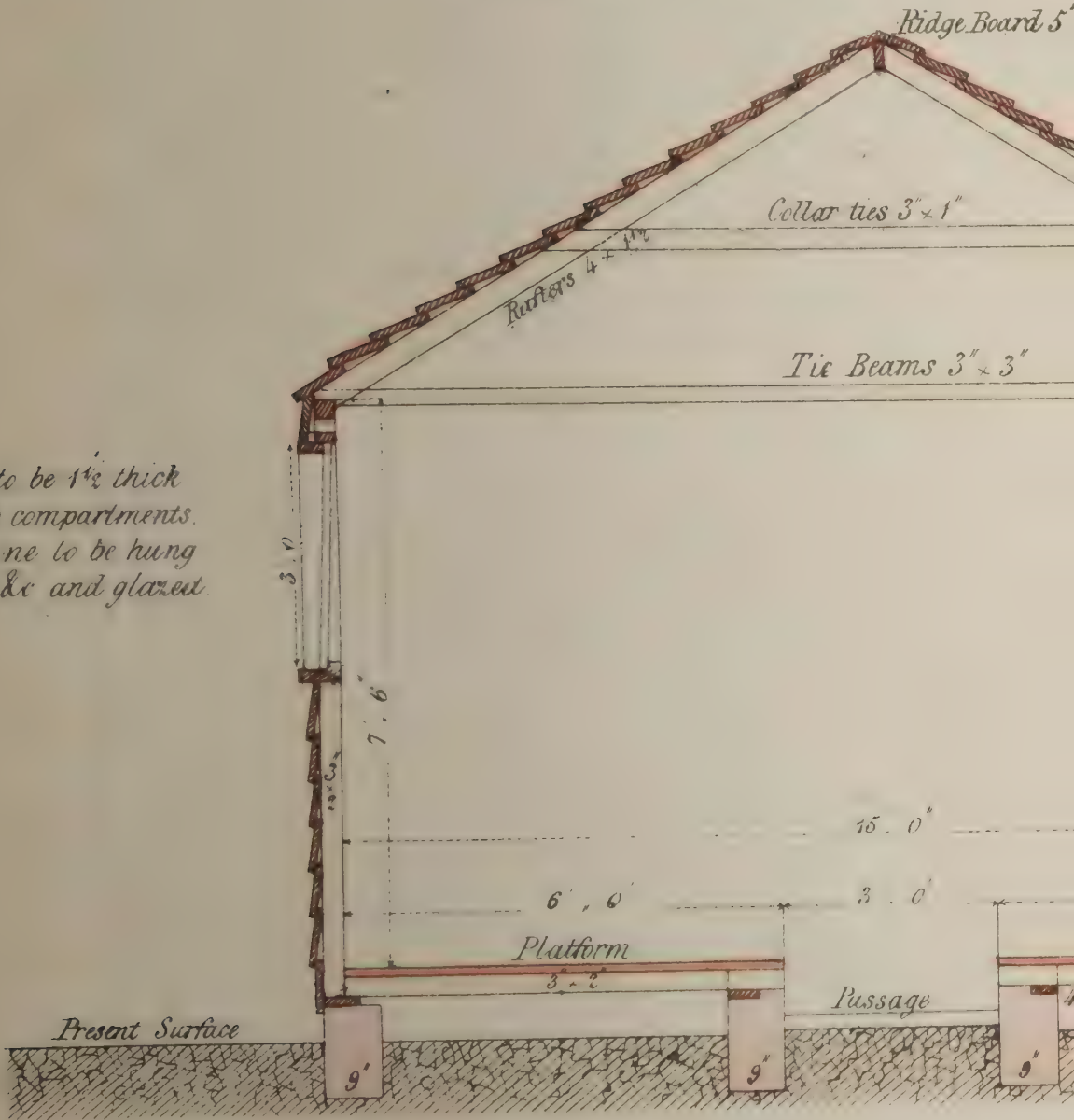
When it may be necessary to provide additional rooms for convalescents, or for other purposes, a similar kind of building can be placed

* If determined, in the first instance, to be covered with asphalte felt, the boarding might be $\frac{3}{4}$ -inch thick (four boards out of a 3-inch plank).

SECTION OF A TEMPORARY D

The Dormitory may be erected of any part of the Site or against the Yard Wall the studding and boarding on

the sashes to be $1\frac{1}{2}$ thick
made in two compartments.
the upper one to be hung
in centres &c and glazed.



$\frac{1}{4}$ INCH SCALE.

red to in Architect's Report of 24th April 1847.

at the rear of this, communicating with it by door-ways to be formed in the side enclosure.

I have, &c.,

GEORGE WILKINSON,
Architect, Poor Law Commission.
*To the Commissioners of the
Central Board of Health.*

No. 14.

GENERAL REPORT of the ERECTION of the WORKHOUSE BUILDINGS in IRELAND.—By Geo. Wilkinson, Esq., Architect of the Poor Law Commission.

*Architect's Department, Poor Law Office,
Dublin, April 24th, 1847.*

GENTLEMEN,

I HAVE the honour to submit to your Board the following general account of the building operations connected with the Union poorhouses in Ireland since the period of their completion up to the present time. First, however, I will briefly exhibit the general result of the building operations with reference to the original buildings.

Since the date of my last general Report to your Board on this subject all the workhouses of the 130 Unions have been completed agreeably to the contract arrangements entered into with the respective parties employed to build them. Of the 130 Unions, 125 of them have been new buildings and the 5 others have been old buildings repaired and enlarged. In three of the Unions it was necessary to finish a great portion of the buildings independent of the contractors, by the employment of persons under a provision of the building contract, and by the weekly payment of the workmen. Out of the great number of contractors employed, there have been only two of them with whom legal proceedings have been incurred, which have been brought into a court of law, these being for a claim on the part of the plaintiff for a greater allowance than was awarded them by your architect for the amount of their contract and contingent additional works. In each case the plans and specifications and other contract documents were considered binding, and the contractors' proceedings were therefore unsuccessful in accomplishing their object. Had any success, however, attended these early proceedings, it is probable that much difficulty would have arisen, inasmuch as the contracts were made from unlimited competition; and, circumstanced as the Poor Law Commissioners were, it was unavoidable that a great variety of contractors were employed, and the undertakings of many of them on the whole afforded them perhaps but little, if any, adequate remuneration, for the undertakings generally were at a very low rate for the value of the work obtained.

The total accommodation afforded in the poorhouses as originally built may be estimated at 93,860 persons, divided into four principal classes of adults, children, infirm patients, and idiots or lunatics not dangerous; each of these classes having distinct wards and yards attached, in addition to which are wards and yards for probationary paupers of each sex.

The total cost of the building sites, buildings, and fixtures, including bedsteads, tables, &c., clerks of works, and law expenses for title and conveyances of land, was 1,145,800*l.*, being at the rate of about 12*l.* per head for each inmate provided with building accommodation.

Since the completion of the original buildings considerable additions have been made to many of them for giving accommodation to a greater number than the original buildings were erected for ; detached buildings for fever hospitals have also been erected on the workhouse sites of many of the Unions, and many are now in progress of erection, and plans are being prepared for the intended erection of others ; and it may be assumed that sooner or later few of the poorhouses will be without these buildings.

Buildings of a temporary nature have also been added to many of the workhouses to a considerable extent, in order to meet the pressure brought upon the buildings in the early part of the present eventful year.

The total amount of accommodation thus afforded by the workhouses at the present time, independent of works in progress, may be considered equal to the safe and healthy lodgment of about 6000 more persons than the buildings were originally planned to contain, making a total of about 100,000 persons for whom workhouse accommodation is available.

In addition to which, buildings have been taken temporarily in many of the Unions as auxiliary poorhouses, affording accommodation for about 5000 persons, the particulars of which are elsewhere shown.

The overcrowding the workhouses, more especially in the present year, was calculated to seriously prejudice the health of the inmates ; and some of the houses being occupied to a great extent beyond what the house was planned to contain, even in some instances to the extent of half as many more, to prevent this overcrowding many communications have been made by your Board to the several Unions where an excessive number have been received into the poorhouses, with a view to limit or reduce the number of the inmates.

In consequence of the serious overcrowding the poorhouses, and to call attention to those matters affecting the sanatory state of the establishments, I addressed a Report to your Board, dated the 10th of March last, relating to the ventilation, drains, manure-pits, burial-ground, &c., a copy of which is annexed. This Report was circulated by direction of your Board to the different Unions, and much good has already resulted from it. The urgent demands made for workhouse admission, from the great scarcity or high price of food, during the past year, occasioned your Board to consider the possibility of enlarging the workhouse accommodation by the erection of additional buildings ; and, in obedience with your instructions, I prepared a Report, dated the 6th of December, 1846, in which is set forth the extent of accommodation of the original buildings, and the extent to which it was possible to extend them by permanent erections, without prejudice to the air, ventilation, or general arrangements of the original plans ; and the same Report exhibits the rate of calculation allowed in determining the capacity of the original buildings, showing that the number of persons the houses were originally planned to contain are as many as can fairly be lodged in them, having due regard to their health. The extent to which the permanent buildings can be thus conveniently extended, by new erec-

tions, is estimated at 120,000 persons, if ever necessary. It will be possible, however, to considerably increase this number in many houses, even on the existing sites of the poorhouses, if required.

The following will exhibit the particulars of the different kind of buildings affording the accommodation to the 6000 persons before stated to be provided with workhouse accommodation, in addition to what is contained in the original buildings:—

1st. By the temporary buildings the principal accommodation is obtained by the construction of galleries in the upper floors of the dormitories of the wing buildings, the particulars of which are set forth in the Report of the 6th December, 1846, before adverted to, wherein it is assumed that, by carrying them out in the whole of the poorhouses, sleeping accommodation might be obtained in the most speedy manner for 20,000 persons, at the rate of about 12s. 6d. per head.

By the construction of dormitories and day-rooms in wooden buildings, according to the annexed plan.

By the erection of wooden buildings for fever wards at the rear of the poorhouses, according to the plans contained in the Annual Report for 1846.

And by the erection of detached wooden buildings for fever patients, according to the plans annexed hereto, which were prepared for the Central Board of Health for the construction of such kind of buildings in different parts of Ireland.

The additions made by the erection of permanent buildings are exhibited as follow:—

In new buildings, such as the extension of infirmary buildings and erection of additional wards in seven of the Unions, by which accommodation is obtained for 985 persons and buildings of the same kind are now in progress for the additional accommodation of 906 persons; and various plans for other buildings are in preparation.

In detached fever hospitals, erected on the workhouse sites in 32 Unions, affording accommodation to 1427 persons

In 27 other Unions, hospitals are also in progress, which will afford accommodation to 1384 persons, and several plans for other hospitals are in preparation.

In the erection of some of the first fever hospitals, the buildings were small in extent and deficient in the necessary out-offices, from the reluctance of the Guardians to incur the necessary expense; plans, therefore, were adopted in several of the Unions with ill-judged economy. In the arrangement of the plans, however, I endeavoured in all cases to have them made as part of the buildings, which ere long were likely to be considerably extended; and in a Report made to your Board on the 4th of July, 1846, I urged the importance of placing them on a site that would admit of extended arrangements at an after period; and I am enabled to state that in very few instances have any buildings been so planned or placed as not to admit of their being considerably enlarged, and made convenient portions of a much larger building, if

found necessary, and such has been already found to be the case in five different Unions, where additions are now being made to the original building. In all cases the specifications, with regard to the substantial character of the materials employed, have been made the same, so that, where a limited outlay has been allowed, it has resulted rather in effecting a less extent of buildings than in a slight execution. In four instances only have Guardians followed plans of their own obtaining, rather than those submitted by your Board—in three instances from the supposed greater economy, and in the fourth from a desire to carry out a more extended arrangement, as at Belfast, where a building capable of containing upwards of 300 fever patients was planned, and one-half of which has been now completed and occupied; in all cases the plans were submitted to your Board, and suggestions for improvement, or otherwise, were offered to the Guardians, and acted on more or less; in two instances, however, the buildings have been erected, unfortunately, with rooms of too little height for the proper treatment of fever patients, and in some other respects with ill-judged economy.

During the past year numerous plans have been proposed for making minor additions and alterations for increasing the accommodation of the poorhouses, which have been calculated to prejudice the buildings, such as making a dormitory of the dining-hall and other rooms, and in various ways to interfere with those arrangements laid down as essential to the proper order and discipline of the establishment, which, in a time of overcrowding, was perhaps more than ever necessary for the health or management of the inmates.

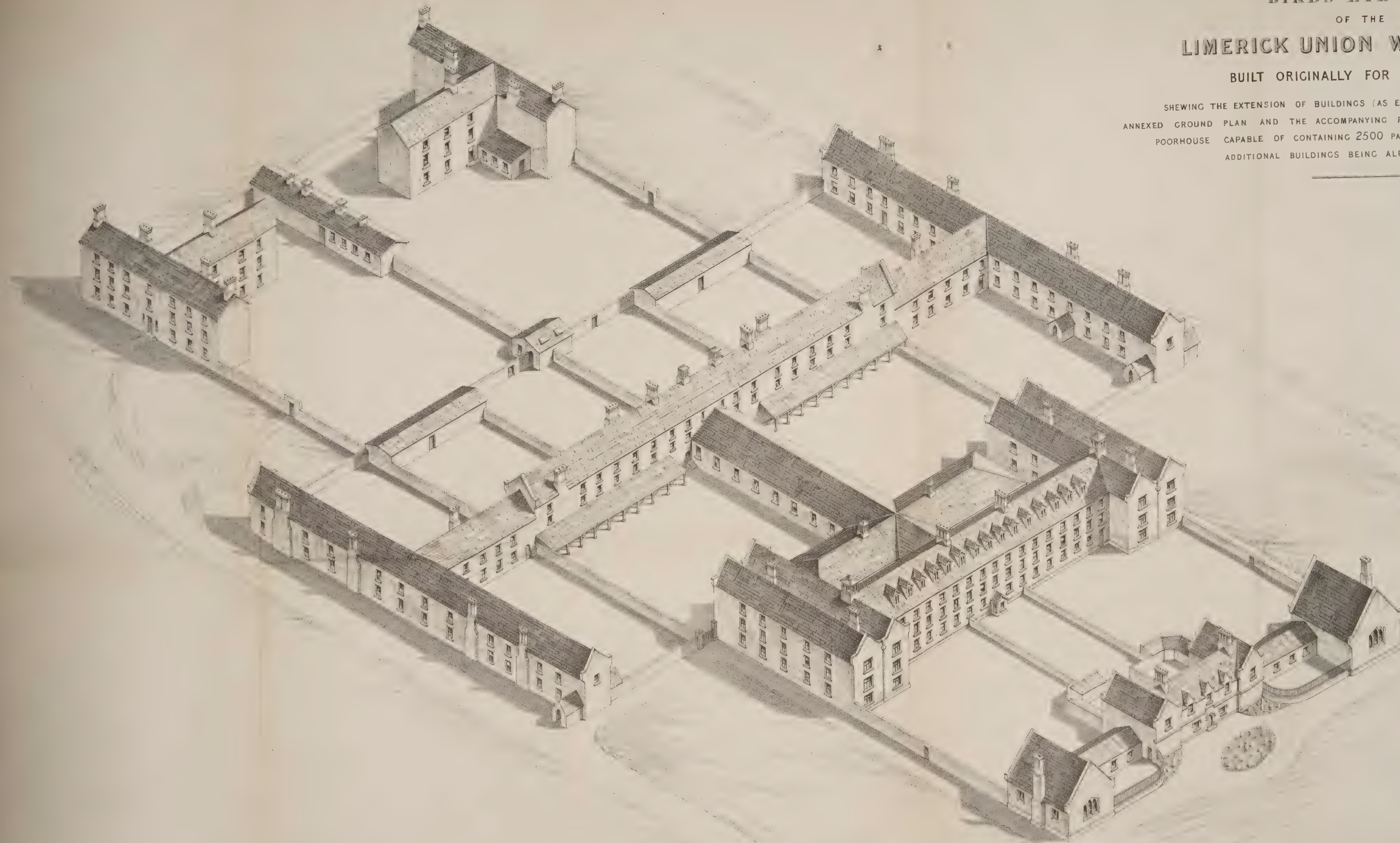
Where the Board of Guardians have applied for such plans, or submitted such arrangements for the sanction of your Board, they have, as far as considered prudent by your Board, been either advised against or objected to, and they are the more to be regretted because they would in the aggregate produce but a very slight increase of accommodation; it is to be hoped, however, that ere long many of the objectionable arrangements which have resulted from the past and present pressure on the houses, and which impair the efficiency and character of the buildings, will be altogether remedied or be removed by the Board of Guardians of the different Unions where they have occurred.

On the 12th of January, 1847, a Circular was addressed by your Board to the different Unions, pointing out the way in which it was desirable to enlarge the poorhouses where additional buildings were required. In some Unions, however, the small and unimportant additions which have been injudiciously made to some of the buildings prevent the erection of larger buildings in the way most desirable; hence there is a necessity for sacrificing the outlay so made, or the new buildings will be placed with more or less inconvenience.

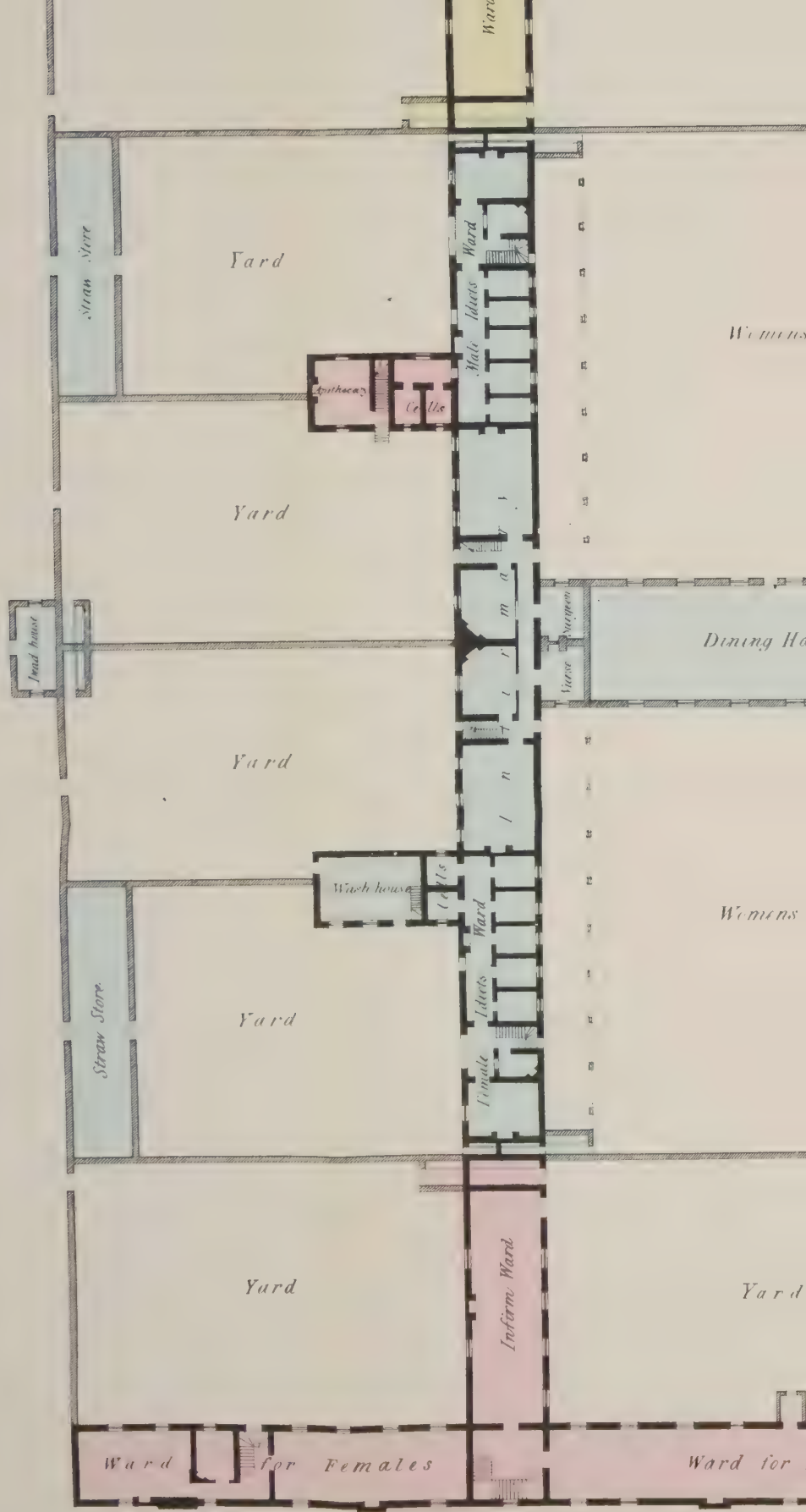
For the sake of the future efficiency of the workhouse buildings in Ireland, as well as avoiding the hole-and-corner places which are frequently exhibited as the cause of disease or irregularities in some of the English poorhouses, it appears very necessary to carefully examine and cautiously sanction all the additions which may be projected to the workhouse buildings, for in the desire of the Board of Guardians of many unions to provide all possible accommodation during the present time, new buildings are often proposed of a slight and temporary design, which, unintentionally perhaps, become adopted as part of the poorhouse

BIRDS EYE VIEW
OF THE
LIMERICK UNION WORKHOUSE,
BUILT ORIGINALLY FOR 1600 PAUPERS.

SHEWING THE EXTENSION OF BUILDINGS (AS EXPLAINED BY COLORS ON THE
ANNEXED GROUND PLAN AND THE ACCOMPANYING REPORT) SO AS TO RENDER THE
POORHOUSE CAPABLE OF CONTAINING 2500 PAUPERS. — PORTIONS OF THE
ADDITIONAL BUILDINGS BEING ALREADY COMPLETED.



~~new~~ which, unintentionally perhaps, become adopted as part of the postmodern



when, unintentionally perhaps, become adopted as part of the people's

not likely to be again disturbed. In the case of the Cork poorhouse, in particular, I would wish to remark that the buildings projected and more or less finished, are much too extensive for the healthy or effective management of an institution on so limited an area.

To exhibit more effectively the advantage of following some preconsidered general plan for the future enlargement of the poorhouses, and also to show the capability of extension of the original buildings, I annex hereto a ground-plan and a perspective view of the yards and buildings of the Limerick poorhouse, originally built to contain 1600 inmates, but capable of holding, with the additional buildings, as many as 2500 persons, with as much of air and ventilation to the different wards and yards as belonged to the original building, still preserving, without the least sacrifice of the original outlay, all the first arrangements and all the various offices, with equally convenient access thereto from all parts of the new buildings.

In houses of smaller size the disposition of the new buildings varies, but the same general result is obtained by adhering to the preconsidered plan of enlargement.

The additional buildings which appear to me to be the most advantageous are the erection of buildings for women with infant children, which are become and probably are likely to continue a numerous class, and greater than originally contemplated, and the extension of the infirmary building. In most Unions this is best accomplished by the erection of a building of two or three stories high alongside the wall of the women's yard, having an additional yard along the side where necessary. These buildings are particularized in the Circular of your Board of the 12th of January last, and they are being carried into effect, or are projected, in several Unions. Another way beyond what is there described for the mode of enlarging the infirmary, is to raise another floor over the idiot wards in those smaller-sized houses in which there is no second floor over them.

In several Unions the extension of the infirmary buildings having been effected by encroachment on the idiot wards, and propositions for removing the cells or occupying them for infirmary purposes have emanated from the different Boards of Guardians.

The original designs for the poorhouses were without any wards for the above classes; the absence, however, of any public institutions sufficient to receive such persons, I assume to be the chief cause for inducing the Poor Law Commissioners to direct such wards to be added to the poorhouses; and until there may be the means of removing such a class from the poorhouses, it appears to me that it will be desirable to preserve these portions of the building. The position of the idiot wards is convenient, but they adjoin the infirmary range of building; the male class on one side, and the female on the other, as shown on the ground-plan of the Limerick poorhouse annexed hereto, and therefore occupy a position perhaps best adapted for the future extension of the infirmary. If I may be permitted to observe on this subject, I would advance an opinion that asylums erected specially for pauper lunatics would be much better adapted for them than the workhouse wards, where, from the comparatively small numbers in most of the houses, they cannot receive that attention or possess those conveniences which would be obtained in a building specially adapted for a larger number.

Assuming such asylums to be desirable, the great expense of providing them is likely to be the impediment to the erection of the required number of buildings, the cost of the ten new asylums last erected being nearly 250,000*l.*, at the rate of about 150*l.* to 200*l.* per head for each inmate; and in some new pauper asylums projected by the Government, of a larger size than the present asylums, the cost will, I believe, be not less than from about 70*l.* to 100*l.* per head.

The number of pauper lunatics in the poorhouses is about 2000, and about 3500 more in other public asylums, including Island Bridge and other local asylums, which latter are considered objectionable places for continuing them. In the existing district asylums there are about 2500; and considering those persons who are applicants for admission, a class likely to increase with the advance of the social institutions now extending throughout the country, it may be assumed, that to provide in new asylums for those at present in the poorhouses, in the objectionable local asylums, and those who require admission, that new building accommodation will be required for between 3000 and 4000 persons commonly included under the class of lunatics. The average cost of the poorhouses has been about 12*l.* per head for each inmate; but as the allowance for other public buildings is on a much more liberal scale than has been permitted for the poorhouses, I doubt not that buildings well adapted for the purposes, with cells only for about one-sixth to one-fourth the number of inmates, could be provided at a cost of about 30*l.* to 40*l.* per head, which, in my opinion, would be found sufficient to erect buildings equally sound and durable in construction, more cheerful in arrangement, and better adapted for such a class of inmates than the prison-like corridors which form the wards of the existing asylums.

I may here remark, with reference to the asylum at Island Bridge, on which I have of late made some Reports to your Board, and recently received instructions, through your Board, by directions of the Lord Lieutenant, that I have put myself in communication with the Inspectors-General of Lunatic Asylums on the subject of providing more suitable premises. I intend to submit to the Inspectors-General the erection of a building to be arranged, as above proposed, to contain 350 inmates, and at the above rate of cost, such building to be used chiefly as an asylum for chronic cases, or lunatics considered incurable.

In conclusion, I may be permitted to offer a few remarks on the general result of the building operations carried on under your Board, in the providing the workhouse buildings required for carrying into effect the Poor Law introduced into Ireland; since, from various causes, the feeling with regard to the New Poor Law is now different to what it once was, and has sufficiently moderated to allow a calm and fair consideration to be given to the results of the building operations.

In a professional point of view I wish, therefore, in justice to those engaged in the erection of the Union workhouses, to make a few observations, and put on record a few statements with regard to the cost and execution of the buildings.

1st. As to cost: 125 new buildings and 5 altered buildings, containing 93,860 persons, have been provided, as stated in a former part of this Report, for a sum of 1,145,800*l.*, being an average of about 12*l.* per head, including all expenses; the greater part of the work has been paid for by contract, the remainder by valuation, such as fixtures

and foundations, the rate at which the latter was paid for being in accordance with the rate of the contract calculations; taken either way the prices are very much less than those paid for barracks or any other public buildings whatever. The buildings since erected, such as new fever hospitals, erected on contracts accepted by the Boards of Guardians, have also been paid for at a higher rate of prices for work of the same quality; and no future works, taken on the whole, are, I believe, ever likely to be executed at so low a rate of cost as the new poorhouses have been. In offering these remarks, I have carefully examined the prices paid for work in new barracks by the Board of Ordnance, as well as other public buildings, and, taken in any way, or for any of the works, I feel myself fully justified in advancing the assertions above made.

I may also add, with regard to the construction of the poorhouses, that I feel much satisfaction in being able to state that the constructive design of the original buildings has been universally followed in all the various buildings which have since been erected.

I can also state that up to this time I am not aware of any failure in the works that deserves even mention, or, from first to last, of even a settlement in the walls of any of the main buildings of the 130 poorhouses that deserves such a name; and the best proof of the substantial character of the buildings is the way in which they have been used, by raising new walls on others never intended for them, adding new floors, and greatly increasing the weight on the new walls, and even suspending new floors to roofs originally designed to carry their own weight only.

Many of the buildings, however, require much more attention from the Guardians than has yet been given to them; for the painting of the wood and iron work, the repair of the roofs, machinery of pumps, cleansing of drains, &c., is much neglected at some of the poor-houses, both to the serious prejudice of the buildings, and proper order of the establishment; but with proper care, and that attention which, with laudable feelings, many of the Guardians have shown in the desire to maintain and improve the institutions, I entertain the belief that, when the present calamitous period has passed, the Irish poorhouses will, at no distant time, be found, with regard to their general building arrangements, a very superior class of public institutions of the kind.

I have, &c.

GEORGE WILKINSON.

To the Poor Law Commissioners.

APPENDIX B.

TABLES AND RETURNS

ENGLAND AND WALES.

No. 1.

AMOUNT OF MONEY levied and received from other Sources in Aid of Poor's RATE, and expended for the RELIEF and MAINTENANCE of the POOR, and for other Purposes, in England and Wales, during the Years ended 25th March 1834 to 1846, with the Average Price of Wheat per Quarter in each Year.

Years ended at Lady-day.	RECEIPT.			EXPENDITURE.										Medical Relief.	Average Price of Wheat per Quarter in each Year ended at Lady-day.
	Amount of Money levied by Assessment.	Received from all other Sources in Aid of Poor's Rate.	Total Amount of Money received as Poor's Rate.	Amount of Money expended in Relief, &c., of the Poor.	Amount of Money expended in Law Charges (Parochial and Union).	Amount of Fees paid to the Vaccinators under the Vaccination Extension Act.	Payments on account of the Registration Act; viz. Fees to Clergymen and Registers, Outlay for Registers, Offices, Books, and Forms.	Payments under the Parochial Assessments Act (for Surveys, Valuations, &c.) and Loans repaid under the same.	Enumeration and other Payments made under the Act for taking an Account of the Census of 1841.	Payments for or towards the County or Borough Rate.	Payments for or towards the County and Local Police Forces (if any), and if not paid out of the County or Borough Rate.	Money expended for all other purposes.	Total Parochial Rates expended.		
1834*	£. 8,338,079	£. ..	£. ..	£. 6,317,255	£. 258,604	£. ..	£. ..	£. ..	£. ..	£. 691,548	£. ..	£. 1,021,941	£. 8,289,348	£. ..	£. s. d. 51 11
1835	7,373,807	..	..	5,526,418	220,527	..	..	..	..	705,711	..	935,362	7,370,019	..	44 2
1836	6,354,538	..	..	4,717,630	172,432	..	..	..	..	699,945	..	823,213	6,413,120	..	39 5
1837	5,294,566	..	..	4,044,741	126,951	..	..	..	..	604,203	..	637,043	5,412,938	..	52 6
1838	5,186,389	..	..	4,123,604	93,992	..	35,662	25,690	..	681,842	..	507,929	5,468,699	136,775	55 3
1839	5,613,939	273,139	5,887,078	4,406,907	63,412	..	52,306	56,846	..	741,407	..	493,703	5,814,581	148,652	69 4
1840	6,014,605	227,936	6,242,571	4,576,965	67,020	..	51,228	49,963	..	855,552	..	466,698	6,067,426	151,781	68 6
1841	6,331,828	226,984	6,558,812	4,760,929	69,942	11,664	53,728	43,157	..	1,026,035	..	527,717	6,493,172	154,054	65 3
1842	6,552,890	201,614	6,754,404	4,911,498	68,051	33,744	52,379	40,178	57,111	1,003,651	227,067	318,092	6,711,771	153,491	64 0
1843	7,085,595	219,006	7,304,601	5,208,027	84,730	16,425	53,896	30,420	..	1,051,878	243,738	346,007	7,035,121	169,726	54 4
1844	6,947,505	219,592	7,066,797	4,976,093	105,304	16,980	56,094	30,083	..	1,111,236	245,221	359,106	6,900,117	166,257	51 5
1845	6,791,006	218,505	7,009,511	5,039,703	95,397	25,905	57,388	22,877	..	1,046,412	233,550	336,170	6,857,402	174,330	49 2
1846	6,800,623	187,043	6,988,666	4,954,204	83,298	27,447	54,821	21,162	..	1,067,692	229,813	308,148	6,746,585	175,190	53 3

* The last parochial year previous to the passing of the Poor Law Amendment Act.

+ Including in-door and out-door relief and establishment charges; and since the passing of the Poor Law Amendment Act, in addition thereto, building and emigration loans repaid, furnishing of Union Workhouses, &c.

NOTE.—The above results are obtained from the Annual Poor Rate Returns received from the clerks of Unions and overseers of the poor.

No. 2.—SUMMARY of RETURNS showing the Pauperism and Expenditure in 588 Unions

COUNTIES.	Expenditure for the Relief and Maintenance of the Poor.					
	Year ended at Lady-day, 1845.					
	In-main-tenance.	Out-relief.	Establish-ment and Salaries.	Work-house Loans repaid.	Other Charges connected with Relief to the Poor.	Total Ex-penditure for Relief to the Poor.
ENGLAND.	£.	£.	£.	£.	£.	£.
Bedford	6,885	27,922	7,555	1,565	414	44,341
Berks	17,727	54,427	16,019	4,441	1	92,615
Buckingham	9,318	47,489	10,995	2,710	33	70,545
Cambridge	11,178	53,495	11,790	4,082	120	80,665
Chester	7,207	52,375	14,244	2,285	13	76,124
Cornwall	10,455	53,328	12,526	3,328	37	79,674
Cumberland	6,392	23,556	6,251	954	12	37,075
Derby	5,901	23,651	8,445	3,058	7	41,062
Devon	15,758	114,680	21,294	6,542	102	158,376
Dorset	8,832	54,716	11,923	3,902	25	79,398
Durham	7,592	57,482	8,820	1,819	111	75,824
Essex	26,568	92,182	27,326	8,001	81	154,158
Gloucester	17,132	65,457	17,964	5,172	76	105,801
Hereford	5,003	28,650	7,399	2,118	..	43,170
Hertford	14,663	41,236	11,782	4,996	183	72,860
Huntingdon	3,142	16,937	4,075	1,493	11	25,658
Kent	47,024	94,820	38,910	10,199	229	191,182
Lancaster	37,572	127,525	42,797	3,598	202	211,694
Leicester	10,049	54,821	12,703	3,377	156	81,106
Lincoln	17,118	75,139	18,218	3,744	43	114,262
Middlesex	98,783	113,285	66,035	6,875	967	285,945
Monmouth	3,841	21,136	4,655	1,560	10	31,202
Norfolk	24,018	109,264	30,038	6,164	285	169,769
Northampton	11,260	62,068	12,812	4,102	403	90,645
Northumberland	8,849	56,373	9,057	2,522	69	76,870
Nottingham	10,696	41,147	11,378	2,280	39	65,540
Oxford	9,448	54,737	10,700	2,510	..	77,395
Rutland	1,293	5,102	1,666	536	..	8,647
Salop	11,242	34,252	12,427	2,730	6	60,657
Somerset	22,088	122,070	23,590	6,581	206	174,535
Southampton	21,726	72,638	19,865	4,593	15	118,827
Stafford	21,401	50,084	22,148	4,516	117	98,266
Suffolk	19,875	94,983	24,878	5,152	76	144,964
Surrey	54,663	76,106	44,871	16,705	1,512	193,857
Sussex	21,733	64,363	22,102	6,183	594	114,975
Warwick	9,248	41,649	11,622	2,398	75	64,992
Westmoreland	2,903	12,230	2,952	140	..	18,225
Wilts	17,133	84,306	17,960	6,989	22	126,410
Worcester	13,792	55,840	14,643	3,124	5	87,404
York { East Riding	5,531	40,706	7,414	2,002	38	55,691
York { North Riding	5,721	40,801	7,742	618	85	54,967
York { West Riding	18,591	132,308	30,156	5,143	123	186,321
Totals of England	699,261	2,545,336	719,747	170,847	6,503	4,141,694
WALES.						
Anglesey . . . . .	..	13,437	816	..	..	14,253
Brecon	1,184	16,659	2,855	656	..	21,354
Cardigan	527	17,361	1,924	418	..	20,230
Carmarthen	2,095	25,452	3,408	1,042	26	32,023
Carnarvon	206	23,624	2,507	240	..	26,577
Denbigh	2,738	16,733	3,170	868	..	23,509
Flint	1,143	15,295	2,673	600	..	19,711
Glamorgan	2,895	37,111	4,809	865	31	45,711
Merioneth	439	14,732	1,950	762	..	17,883
Montgomery	2,197	19,353	2,834	503	5	24,892
Pembroke	1,258	16,739	2,633	657	7	21,294
Radnor	580	6,071	1,046	145	..	7,842
Totals of Wales	15,262	222,567	30,625	6,756	69	275,279
Totals of 588 Unions in } England and Wales. }	714,523	2,767,903	750,372	177,603	6,572	4,416,973
Estimated Totals of } Unions not included, } and of places not } united . . . . . }	..	..	..	..	..	..
Totals of England and } Wales . . . . . }	..	..	..	..	..	..

NOTE.—The expenditure for Unions under local Acts, and other places not

in England and Wales, under the Poor Law Amendment Act, for the Years 1845 & 1846.

Expenditure for the Relief and Maintenance of the Poor.						Increase per Cent. of Expenditure in 1846 compared with 1845.	Decrease per Cent. of Expenditure in 1846 compared with 1845.	COUNTIES.
Year ended at Lady-day, 1846.								
Principal Maintenance.	Out-relief.	Establishment and Salaries.	Work-house Loans repaid.	Other Charges connected with Relief to the Poor.	Total Expenditure for Relief to the Poor.			
£.	£.	£.	£.	£.	£.			
5,729	27,852	7,197	1,410	289	42,477	..	4.2	ENGLAND.
17,392	57,032	15,215	4,248	145	94,032	1.5	..	Bedford.
8,307	45,409	10,884	3,570	181	68,351	..	3.1	Berks.
10,366	54,367	11,288	5,254	94	81,369	0.1	..	Buckingham.
5,862	46,165	13,762	2,939	66	68,794	..	9.6	Cambridge.
11,360	53,335	12,011	2,762	196	79,664	..	..	Chester.
5,791	22,814	6,469	944	..	36,018	..	2.9	Cornwall.
5,514	22,267	7,893	3,005	..	38,679	..	5.8	Cumberland.
15,760	114,695	19,249	6,238	15	155,957	..	1.5	Derby.
8,717	54,565	10,485	3,093	29	76,889	..	3.2	Devon.
6,382	53,194	8,634	1,872	161	70,243	..	7.4	Dorset.
25,577	92,530	27,445	7,947	89	153,588	..	0.4	Durham.
16,580	65,900	18,506	5,686	108	106,780	0.9	..	Essex.
4,498	28,455	7,300	2,065	11	42,329	..	1.9	Gloucester.
13,700	41,210	13,339	3,539	478	72,266	..	0.8	Hereford.
2,806	17,447	3,673	1,171	..	25,097	..	2.2	Hertford.
16,662	95,414	39,779	10,099	379	192,333	0.6	..	Huntingdon.
37,430	122,418	54,683	3,931	1,580	220,062	4.0	..	Kent.
9,417	52,323	11,036	3,508	48	76,332	..	5.9	Lancaster.
16,069	76,780	17,594	2,915	33	113,391	..	0.8	Leicester.
01,190	121,616	62,614	7,462	1,004	293,886	2.8	..	Lincoln.
3,601	20,853	4,782	1,588	..	30,824	..	1.2	Middlesex.
23,495	111,358	29,591	6,162	51	170,657	0.5	..	Monmouth.
9,836	61,920	12,680	3,816	93	88,345	..	2.5	Norfolk.
7,971	54,542	8,750	2,487	134	73,884	..	3.9	Northampton.
10,716	39,742	10,845	2,395	3	63,701	..	2.8	Northumberland.
8,799	55,074	10,773	2,604	55	77,305	..	0.1	Nottingham.
1,213	4,637	1,689	586	..	8,145	..	5.3	Oxford.
8,662	28,999	10,421	1,697	..	49,779	..	17.9	Rutland.
21,069	119,745	24,089	7,593	91	172,587	..	1.1	Salop.
22,225	72,608	19,540	5,751	69	120,193	1.1	..	Somerset.
18,118	48,125	20,220	4,511	224	91,198	..	7.2	Southampton.
19,468	92,731	26,142	4,413	507	143,261	..	1.2	Stafford.
53,693	78,040	42,718	11,377	2,245	188,073	..	3.0	Suffolk.
19,970	64,107	19,799	5,265	191	109,332	..	4.9	Surrey.
7,992	40,139	10,599	2,353	101	61,184	..	5.9	Sussex.
2,455	10,087	2,818	109	..	15,469	..	15.1	Warwick.
5,933	81,953	17,124	5,712	90	120,817	..	4.4	Westmoreland.
2,213	53,295	13,936	3,240	24	82,708	..	5.4	Wils.
5,039	39,360	8,256	1,895	16	54,566	..	2.0	Worcester.
5,116	38,641	7,786	743	72	52,358	..	4.7	York { East Riding. North Riding West Riding.
5,764	116,096	23,551	7,231	722	163,364	..	12.3	
58,477	2,497,865	705,165	165,186	9,594	4,046,287	..	2.3	Totals of England.
..	12,987	842	..	2	13,831	..	3.0	WALES.
1,427	15,124	2,615	651	..	19,817	..	7.2	Anglesey.
438	17,381	2,056	418	..	20,293	0.3	..	Brecon.
1,914	25,179	3,281	1,254	12	31,640	..	1.2	Cardigan.
517	23,109	3,536	460	18	27,640	4.0	..	Carmarthen.
2,124	16,541	3,299	866	50	22,880	..	2.7	Carnarvon.
1,053	14,931	3,594	913	..	20,491	4.0	..	Denbigh.
2,698	36,038	4,332	708	130	43,906	..	3.9	Flint.
362	14,866	1,944	692	..	17,864	..	0.1	Glamorgan.
1,898	18,804	3,399	1,329	20	25,450	2.2	..	Merioneth.
1,411	17,407	2,637	651	..	22,106	3.8	..	Montgomery.
538	5,956	1,040	145	..	7,679	..	2.1	Pembroke.
4,380	218,323	32,575	8,087	232	273,597	..	0.6	Radnor.
2,857	2,716,188	737,740	173,273	9,826	4,319,884	..	2.2	Totals of Wales.
..	..	..	..	..	..	..	..	{ Totals of 588 Unions in England and Wales. Estimated Totals of Unions not included, and of places not united.
..	
..	..	..	..	..	..	..	..	{ Totals of England and Wales.

der the Poor Law Amendment Act, is not included in the above statement.

No. 2 (continued).—SUMMARY of RETURNS showing the Pauperism and Expenditure in 588 Unions in England and Wales, under the Poor Law Amendment Act, for the Years 1845 and 1846.

COUNTIES	Population in 1841.	Number of Paupers relieved, Quarters ended at						Proportion per Cent. of Total Number of Paupers relieved to Population in 1841.
		Lady-day, 1845.			Lady-day, 1846.			
		In-door.	Out-door.	Total.	In-door.	Out-door.	Total.	
ENGLAND.								
Bedford	112,379	1,994	11,633	13,627	1,303	10,138	11,441	10.2
Berks	190,367	4,280	17,560	21,840	4,014	17,825	21,839	11.7
Buckingham	140,352	2,938	17,650	20,588	2,798	15,579	18,377	13.1
Cambridge	171,848	4,200	17,444	21,644	3,554	16,083	19,637	11.4
Chester	371,331	1,977	20,815	22,792	1,965	15,731	17,696	4.8
Cornwall	340,728	2,974	19,738	22,712	3,035	19,643	22,678	6.7
Cumberland	177,912	1,820	9,283	11,108	1,718	8,579	10,297	5.8
De by	220,028	1,333	8,573	9,906	1,155	7,689	8,844	4.0
Devon	430,221	5,025	37,450	42,475	4,685	35,748	40,433	9.4
Dorset	167,874	2,392	21,518	23,910	2,115	20,221	22,336	13.3
Durham	325,997	1,426	19,666	21,092	1,313	19,239	20,552	6.3
Essex	320,818	8,037	37,202	45,239	8,320	33,488	41,808	13.0
Gloucester	330,562	4,761	27,196	31,957	4,017	23,993	28,010	8.5
Hereford	110,675	1,443	9,556	10,999	1,158	9,273	10,431	9.4
Hertford	176,173	3,925	15,909	19,904	3,179	14,028	17,207	9.8
Huntingdon	55,573	825	5,460	6,285	775	5,164	5,939	10.7
Kent	534,882	10,640	39,334	49,974	8,993	35,498	44,491	8.3
Lancaster	1,207,802	8,739	72,905	81,644	8,593	69,531	78,124	6.2
Leicester	220,232	3,341	22,436	25,777	3,057	20,347	23,404	10.6
Lincoln	356,347	4,631	22,965	27,596	4,189	20,794	24,983	7.0
Middlesex	841,402	19,208	51,416	70,624	20,327	43,233	63,560	7.6
Monmouth	150,222	1,067	8,076	9,143	869	6,899	7,768	5.2
Norfolk	343,277	7,845	34,316	42,161	7,831	33,057	40,938	11.9
Northampton	197,197	2,904	19,772	22,676	2,164	17,255	19,420	9.8
Northumberland	265,988	1,884	19,558	21,442	1,729	18,603	20,332	7.6
Nottingham	270,719	2,527	14,040	16,567	2,744	13,795	16,539	6.0
Oxford	141,330	2,970	19,076	22,046	2,168	17,490	19,658	13.9
Rutland	23,150	484	1,791	2,275	550	1,599	2,149	9.3
Salop	191,052	3,737	13,832	17,599	2,747	10,400	13,147	6.9
Somerset	454,446	6,791	49,470	56,261	6,110	46,268	52,378	11.5
Southampton	268,806	5,166	26,433	31,599	4,954	24,397	29,351	10.9
Stafford	442,348	4,590	21,923	26,513	3,930	20,834	24,764	5.6
Suffolk	314,722	6,430	37,427	43,857	6,149	32,792	38,941	12.4
Surrey	512,580	9,992	33,388	43,380	10,407	30,765	41,172	8.0
Sussex	223,435	5,312	25,715	31,027	4,791	23,512	28,303	12.6
Warwick	220,029	2,627	14,622	17,249	2,299	12,122	14,421	6.6
Westmoreland	56,409	702	4,629	5,331	464	3,244	3,708	6.6
Wilts	233,246	5,399	30,907	36,296	4,608	27,931	32,539	13.9
Worcester	336,108	3,336	23,835	27,221	2,499	19,267	21,766	6.5
York { East Riding	180,218	1,392	12,948	14,380	1,271	11,194	12,465	6.9
York { North Riding	180,527	1,612	12,142	13,754	1,445	11,270	12,715	7.0
York { West Riding	790,751	3,810	47,566	51,376	3,416	40,336	43,752	5.5
Totals of England	12,569,303	176,476	977,370	1,153,846	163,837	984,855	1,048,692	8.3
WALES.								
Anglesey	38,105	..	5,738	5,738	..	4,879	4,879	12.8
Brecon	55,399	514	5,093	5,607	440	4,174	4,614	8.3
Cardigan	75,136	413	7,040	7,453	204	6,098	6,292	8.4
Carmarthen	110,404	1,016	8,993	10,009	640	8,183	8,823	8.0
Carnarvon	86,728	155	10,158	10,313	235	8,484	8,739	10.1
Denbigh	68,483	566	6,942	7,508	480	5,516	5,996	8.8
Flint	64,355	519	5,393	5,912	428	4,564	4,992	7.8
Glamorgan	178,041	960	11,783	12,743	660	9,545	10,205	5.7
Merioneth	50,696	233	5,821	6,054	171	5,423	5,594	11.0
Montgomery	58,709	550	8,528	9,078	521	7,539	8,060	13.7
Pembroke	78,363	609	6,535	7,144	388	5,784	6,172	7.9
Radnor	19,504	105	2,597	2,702	84	2,208	2,292	11.7
Totals of Wales	884,173	5,640	84,621	90,261	4,271	72,387	76,658	8.7
Totals of 588 Unions in England and Wales.	13,453,476	182,116	1,061,991	1,244,107	168,108	957,242	1,125,350	..
Estimated Totals of Unions not included, and of places not united	2,453,237	33,209	193,654	226,863	30,654	174,553	205,207	..
Totals of England and Wales	15,906,713	215,325	1,255,645	1,470,970	198,762	1,131,795	1,330,557	8.4

No. 3.—COMPARATIVE STATEMENT of the Total Number of Paupers relieved in 588 Unions, in the several Counties of England and Wales, during the Quarters ended Lady-day 1845 and 1846 respectively; and the Total Amount Expended for Relief and Maintenance of the Poor during each of the Years ended Lady-day 1845 and 1846, in which the Counties are ranged according to their highest rate of Decrease and lowest rate of Increase in the latter as compared with the former period.

NAMES OF COUNTIES.	Total Number of Paupers Relieved.		Decrease per Cent. in 1846 compared with 1845.	Increase per Cent. in 1846 compared with 1845.	NAMES OF COUNTIES.	Total Amount Expended for Relief and Main- tenance of the Poor.		Decrease per Cent. in 1846 compared with 1845.	Increase per Cent. in 1846 compared with 1845.
	Quarters ended Lady-day					Years ended Lady-day			
	1845	1846				1845	1846		
Westmoreland . . .	5,331	3,708	30.4	.	Salop	£. 60,657	£. 49,779	17.9	.
Salop	17,599	13,147	25.3	.	Westmoreland . . .	18,225	15,469	15.1	.
Chester	22,792	17,696	22.4	.	York (West Riding)	186,321	163,364	12.3	.
Denbigh	7,508	5,996	20.1	.	Chester	76,124	68,794	9.6	.
Worcester	27,221	21,766	20.0	.	Durham	75,824	70,243	7.4	.
Glamorgan	12,743	10,205	19.9	.	Stafford	98,266	91,198	7.2	.
Brecon	5,607	4,614	17.7	.	Brecon	21,354	19,817	7.2	.
Warwick	17,249	14,421	16.4	.	Leicester	81,106	76,332	5.9	.
Bedford	13,627	11,441	16.0	.	Warwick	64,992	61,184	5.9	.
Cardigan	7,453	6,292	15.6	.	Derby	41,062	38,679	5.8	.
Flint	5,912	4,992	15.6	.	Rutland	8,647	8,145	5.8	.
Carnarvon	10,313	8,739	15.3	.	Worcester	87,404	82,708	5.4	.
Radnor	2,702	2,292	15.2	.	Sussex	114,975	109,332	4.9	.
Monmouth	9,143	7,768	15.0	.	York (North Riding)	54,967	52,358	4.7	.
Anglesey	5,738	4,879	15.0	.	Wilts	126,410	120,817	4.4	.
York (West Riding)	51,376	43,752	14.8	.	Bedford	44,341	42,477	4.2	.
Northampton	22,676	19,420	14.4	.	Northumberland . .	76,870	73,884	3.9	.
Pembroke	7,144	6,172	13.6	.	Glamorgan	45,711	43,906	3.9	.
Hertford	19,904	17,207	13.5	.	Dorset	79,398	76,889	3.2	.
York (East Riding)	14,380	12,465	13.3	.	Buckingham	70,545	68,351	3.1	.
Gloucester	31,957	28,010	12.4	.	Surrey	193,857	188,073	3.0	.
Carmarthen	10,009	8,823	11.8	.	Anglesey	14,253	13,831	3.0	.
Suffolk	43,857	38,941	11.2	.	Cumberland	37,075	36,018	2.9	.
Montgomery	9,078	8,060	11.2	.	Nottingham	65,540	63,701	2.8	.
Kent	49,974	44,491	11.0	.	Denbigh	23,509	22,880	2.7	.
Oxford	22,046	19,658	10.8	.	Northampton	90,645	88,345	2.5	.
Buckingham	20,588	18,377	10.7	.	Huntingdon	25,658	25,097	2.2	.
Derby	9,906	8,844	10.7	.	Radnor	7,842	7,679	2.1	.
Wilts	36,296	32,539	10.4	.	York (East Riding)	55,691	54,566	2.0	.
Middlesex	70,624	63,560	10.0	.	Hereford	43,170	42,329	1.9	.
Lincoln	27,596	24,983	9.5	.	Devon	158,376	155,957	1.5	.
Cambridge	21,644	19,637	9.3	.	Monmouth	31,202	30,824	1.2	.
Leicester	25,777	23,404	9.2	.	Suffolk	144,964	143,261	1.2	.
Sussex	31,027	28,303	8.8	.	Carmarthen	32,023	31,640	1.2	.
Sussex	45,239	41,808	7.6	.	Somerset	174,535	172,587	1.1	.
York (North Riding)	13,754	12,715	7.6	.	Hertford	72,860	72,266	0.8	.
Merioneth	6,054	5,594	7.6	.	Lincoln	114,262	113,391	0.8	.
Northumberland . . .	11,108	10,297	7.3	.	Essex	154,158	153,588	0.4	.
Southampton	31,599	29,351	7.1	.	Oxford	77,395	77,305	0.1	.
Somerset	56,261	52,378	6.9	.	Merioneth	17,883	17,864	0.1	.
Stafford	26,513	24,764	6.6	.	Cornwall	79,674	79,664	.	.
Dorset	23,910	22,336	6.6	.	Cambridge	80,665	81,369	.	0.1
Huntingdon	6,285	5,939	5.5	.	Cardigan	20,230	20,293	.	0.3
Rutland	2,275	2,149	5.5	.	Norfolk	169,769	170,657	.	0.5
Northumberland . . .	21,442	20,332	5.2	.	Kent	191,182	192,333	.	0.6
Hereford	10,999	10,431	5.2	.	Gloucester	105,801	106,780	.	0.9
Surrey	43,380	41,172	5.1	.	Southampton	118,827	120,193	.	1.1
Devon	42,475	40,433	4.8	.	Berks	92,615	94,032	.	1.5
Lancaster	81,644	78,124	4.3	.	Montgomery	24,892	25,450	.	2.2
York	42,161	40,938	2.9	.	Middlesex	285,945	293,836	.	2.8
Durham	21,092	20,552	2.6	.	Pembroke	21,294	22,106	.	3.8
Nottingham	16,567	16,539	0.2	.	Lancaster	211,694	220,002	.	4.0
Cornwall	22,712	22,678	0.1	.	Carnarvon	26,577	27,640	.	4.0
Berks	21,840	21,839	.	.	Flint	19,711	20,491	.	4.0
Totals of 588 Unions in Eng- land and Wales }	1,244,107	1,125,350	9.5	.	Totals of 588 Unions in Eng- land and Wales }	4,416,973	4,319,884	2.2	.

NOTE.—The above statement shows the results of 588 Unions and single Parishes under the Poor Law Amendment Act, and does not include the pauperism and expenditure for Unions under local Acts and other places not under the Poor Amendment Act.

No. 4.—SUMMARY of RETURNS showing the Number of Adult Able-bodied Paupers relieved in England and Wales, during the Quarters ending

Number of Adult							Totals In- door and Out-door
NAMES OF UNIONS.	Quarter ended Lady-day 1845.						
	In-door.			Out-door.			
	On Account of Sickness or Accident.	All other Causes, including Vagrancy.	Total.	On Account of Sickness or Accident.	All other Causes, including Vagrancy.	Total.	
ENGLAND.							
Bedford	152	752	904	2,508	904	3,412	
Berks	155	1,796	1,951	2,952	1,283	4,235	
Buckingham	157	1,335	1,492	3,545	1,472	5,017	
Cambridge	133	2,023	2,156	2,934	1,631	4,565	
Chester	78	722	800	1,601	4,377	5,978	
Cornwall	210	827	1,037	2,085	2,583	4,668	
Cumberland	63	569	632	1,026	1,271	2,297	
Derby	75	291	366	1,200	695	1,895	
Devon	369	1,720	2,089	5,020	2,139	7,159	
Dorset	140	697	837	3,503	2,055	5,558	
Durham	129	282	411	1,736	3,551	5,287	
Essex	386	3,903	4,289	7,390	2,923	10,313	
Gloucester	298	1,330	1,628	3,643	2,922	6,565	
Hereford	108	331	439	1,447	530	1,977	
Hertford	273	1,633	1,906	3,378	1,453	4,831	
Huntingdon	49	241	290	910	515	1,425	
Kent	831	3,297	4,128	4,951	5,542	10,493	
Lancaster	838	2,086	2,924	5,720	15,790	21,510	
Leicester	120	1,326	1,446	3,250	3,163	6,413	
Lincoln	198	1,712	1,910	3,353	2,612	5,965	
Middlesex	929	6,095	7,024	4,294	13,911	18,205	
Monmouth	128	368	496	1,092	1,216	2,308	
Norfolk	190	3,311	3,501	4,796	2,312	7,108	
Northampton	89	947	1,036	3,825	1,486	5,311	
Northumberland	124	517	641	1,326	4,253	5,579	
Nottingham	179	603	782	1,979	1,504	3,483	
Oxford	82	1,118	1,200	3,875	1,551	5,426	
Rutland	3	276	279	263	168	431	
Salop	165	1,758	1,923	2,433	1,186	3,619	
Somerset	319	2,482	2,801	7,625	3,999	11,624	
Southampton	225	1,695	1,920	5,159	2,165	7,324	
Stafford	269	1,392	1,661	2,565	4,865	7,430	
Suffolk	145	2,691	2,836	6,321	2,801	9,122	
Surrey	733	3,222	3,955	4,149	7,856	12,005	
Sussex	114	1,955	2,069	3,901	2,206	6,107	
Warwick	80	1,090	1,170	1,907	1,596	3,503	
Westmoreland	39	231	270	490	836	1,326	
Wilts	146	2,354	2,500	5,224	2,925	8,149	
Worcester	272	990	1,262	3,419	3,303	6,722	
York { East Riding	47	477	524	1,283	1,727	3,010	
York { North Riding	67	686	753	1,087	1,800	2,887	
York { West Riding	319	1,159	1,478	4,066	8,502	12,568	
Totals of England	9,426	62,290	71,716	133,231	129,579	262,810	
WALES.							
Anglesey . . . . .	..	..	..	620	781	1,401
Brecon	36	249	285	529	493	1,022	
Cardigan	10	253	263	597	773	1,370	
Carmarthen	28	542	570	865	755	1,620	
Carnarvon	27	48	75	707	1,746	2,453	
Denbigh	32	150	182	1,071	731	1,802	
Flint	17	237	254	397	700	1,097	
Glamorgan	13	294	307	1,504	1,769	3,273	
Merioneth	5	87	92	252	480	732	
Montgomery	25	136	161	903	1,100	2,003	
Pembroke	18	157	175	553	563	1,116	
Radnor	11	21	32	256	272	528	
Totals of Wales	222	2,174	2,396	8,254	10,163	18,417	
Totals of 588 Unions } in England & Wales }	9,648	64,464	74,112	141,485	139,742	281,227	
Estimated for Unions } not included, and }	1,759	11,752	13,511	25,792	25,454	51,246	
Places not in Union }							
Totals of England } and Wales }	11,407	76,216	87,623	167,277	165,196	332,473	

ions, under the Poor Law Amendment Act, in the several Counties of England 1845 and 1846 respectively.

pers Relieved.

Quarter ended Lady-day 1846.						NAMES OF UNIONS.
In-door.		Out-door.			Total In-door and Out-door.	
All other Causes, including Vagrancy.	Total.	On Account of Sickness or Accident.	All other Causes, including Vagrancy.	Total.		
315	428	1,781	965	2,746	3,174	ENGLAND.
1,683	1,851	3,082	1,182	4,264	6,115	Bedford.
1,348	1,502	2,884	1,271	4,155	5,657	Berks.
1,683	2,038	2,381	1,531	3,912	5,950	Buckingham.
823	974	1,399	3,448	4,547	5,521	Cambridge.
800	1,018	2,060	2,211	4,271	5,289	Chester.
508	577	832	1,232	2,064	2,641	Cornwall.
220	278	1,015	719	1,734	2,012	Cumberland.
1,654	2,010	4,908	1,920	6,828	8,838	Derby.
544	668	3,368	1,710	5,078	5,746	Devon.
261	382	1,576	3,945	5,521	5,903	Dorset.
4,379	4,791	6,154	3,157	9,311	14,102	Durham.
1,080	1,342	2,933	2,479	5,412	6,754	Essex.
227	299	1,457	524	1,981	2,280	Gloucester.
1,218	1,434	2,864	835	3,699	5,133	Hereford.
265	298	750	547	1,297	1,595	Hertford.
2,135	2,896	4,343	4,560	8,903	11,799	Huntingdon.
1,973	2,734	5,030	15,242	20,272	23,106	Kent.
1,324	1,388	2,826	3,172	5,998	7,386	Lancaster.
1,447	1,636	2,661	2,201	4,862	6,498	Leicester.
7,988	9,009	4,002	9,997	13,999	23,008	Lincoln.
291	378	1,006	921	1,927	2,305	Middlesex.
3,251	3,442	4,448	2,452	6,900	10,342	Monmouth.
588	652	3,052	1,229	4,281	4,933	Norfolk.
549	649	1,218	4,354	5,572	6,221	Northampton.
707	886	1,867	1,380	3,247	4,133	Northumberland.
693	787	3,256	1,476	4,732	5,519	Nottingham.
355	356	222	85	307	663	Oxford.
1,036	1,256	1,496	884	2,380	3,636	Rutland.
2,162	2,431	6,720	3,443	10,163	12,594	Salop.
1,463	1,692	4,614	1,972	6,586	8,278	Somerset.
1,188	1,515	2,081	5,388	7,469	8,984	Southampton.
2,449	2,570	5,194	2,358	7,552	10,022	Stafford.
5,308	6,084	3,588	11,781	15,369	21,453	Suffolk.
1,511	1,630	3,613	1,701	5,314	6,944	Surry.
1,130	1,198	1,569	1,088	2,657	3,855	Sussex.
98	118	375	382	757	875	Warwick.
1,858	2,009	4,420	2,583	7,003	9,012	Westmoreland.
654	886	2,597	2,305	4,902	5,788	Watts.
474	510	1,022	1,324	2,346	2,856	Worcester.
624	694	934	1,597	2,531	3,225	York { East Riding.
862	1,177	3,744	7,275	11,019	12,196	{ North Riding.
						{ West Riding.
59,226	68,473	115,342	118,526	233,868	302,341	Totals of England.
		510	470	980	980	WALES.
157	190	309	294	603	793	Anglesey.
117	119	275	634	909	1,028	Brecon.
256	296	514	707	1,221	1,517	Cardigan.
80	129	749	1,174	1,923	2,052	Carmarthen.
99	136	807	510	1,317	1,453	Carnarvon.
161	175	397	433	830	1,005	Denbigh.
169	189	715	1,355	2,070	2,259	Flint.
72	76	186	429	615	691	Glamorgan.
187	165	960	692	1,652	1,817	Merioneth.
93	111	302	498	800	911	Montgomery.
17	22	200	183	383	405	Pembroke.
						Radnor.
1,358	1,608	5,924	7,379	13,303	14,911	Totals of Wales.
60,584	70,081	121,266	125,905	247,171	317,252	{ Totals of 588 Unions
11,407	13,139	22,213	22,959	45,172	58,311	{ in England & Wales
						{ Estimated for Unions
						{ not included and
						{ Places not in Union.
71,991	83,220	143,479	148,864	292,343	375,563	{ Totals of England
						{ and Wales.

No. 5.—COMPARATIVE STATEMENT of the Amount of Money Levied and Expended in England and Wales during the Twelve Years prior and the Twelve Years subsequent to the passing of the Poor Law Amendment Act.

TWELVE YEARS BEFORE THE PASSING OF THE POOR LAW AMENDMENT ACT.									
Years ended Lady-day.	Total Amount of Money Levied.	Expended in Relief and Maintenance of the Poor.*	Law Charges, Removals, &c.	County Rate.	All other Purposes.	Total Parochial Rates Expended.	Rate per Cent. of Increase or Decrease on Amount Expended in Relief to the Poor in each Year compared with the preceding.		Average Price of Wheat per Quarter.
							Increase.	Decrease.	
1823	£. 6,898,153	£. 5,772,962	£. . .	£. 579,006	£. 569,024	£. 6,921,192	. .	9	s. 51 9
1824	6,836,505	5,736,900	. .	599,395	538,203	6,874,498	. .	1	62 0
1825	6,972,323	5,786,989	. .	663,644	548,555	6,999,189	1	. .	66 6
1826	6,945,051	5,928,502	. .	743,111	503,034	7,174,647	2	. .	58 9
1827	7,784,352	6,441,038	. .	762,187	600,191	7,803,466	9	. .	56 9
1828	7,715,055	6,298,000	. .	721,308	651,125	7,670,433	. .	2	60 5
1829	7,642,171	6,332,410	. .	714,308	566,021	7,612,739	1	. .	66 3
1830	8,111,422	6,829,042	. .	726,800	605,439	8,161,281	8	. .	62 10
1831	8,279,218	6,798,839	. .	772,966	767,232	8,339,087	. .	. .	67 8
1832	8,622,920	7,036,969	. .	799,414	847,079	8,683,462	4	. .	63 4
1833	8,606,501	6,790,800	. .	745,270	949,400	8,739,882	. .	4	57 3
1834	8,338,079	6,317,255	254,412 258,604	691,548	1,021,941	8,289,343	. .	7	51 11
TWELVE YEARS SINCE THE PASSING OF THE POOR LAW AMENDMENT ACT.									
1835	7,373,807	5,526,418	202,527	705,711	935,362	7,370,018	. .	13	44 2
1836	6,354,558	4,717,630	172,432	699,845	823,213	6,413,120	. .	15	39 5
1837†	5,294,566	4,044,741	126,951	604,203	637,043	5,412,938	. .	14	52 6
1838	5,186,389	4,123,604	93,982	681,842	569,271‡	5,468,639	2	. .	55 3
1839	5,613,938	4,406,907	63,412§	741,407	602,855	5,814,581	7	. .	69 4
1840	6,014,605	4,576,965	67,020	855,552	567,889	6,067,426	3	. .	68 6
1841	6,351,828	4,760,929	69,942	1,026,035	636,266||	6,493,172	4	. .	65 3
1842	6,552,890	4,911,498	68,051	1,230,718	501,504	6,711,771	3	. .	64 0
1843	7,085,595	5,208,027	84,730	1,295,616	446,748	7,035,121	6	. .	54 4
1844	6,847,205	4,976,093	105,304	1,356,457	462,263	6,900,117	. .	. .	51 5
1845	6,791,006	5,039,703	95,397	1,279,962	442,340	6,857,402	1	. .	49 2
1846	6,800,623	4,954,204	83,298	1,297,505	411,578	6,746,585	. .	2	53 3

* Under this head is included In-door and Out-door Relief, Establishment Charges, and since the passing of the Poor Law Amendment Act, in addition thereto, Building and Emigration Loans repaid, and Interest on Money borrowed under Poor Law Amendment Act.

† The year in which the expenditure for relief to the poor was at the minimum.

TOTAL AMOUNT OF MONEY LEVIED AND EXPENDED UNDER THE FOLLOWING HEADS, IN ENGLAND AND WALES, DURING THE TWELVE YEARS PRIOR AND THE TWELVE YEARS SUBSEQUENT TO THE PASSING OF THE POOR LAW AMENDMENT ACT.

Years.	Amount of Money Levied.	Amount of Money Expended in Relief of Poor.	Expenditure in Law Charges, Removals, &c.	Expenditure for County Rate.	Expended for all other Purposes.	Total Parochial Rates Expended.
1823 to 1834	£. 92,771,750	£. 76,069,806	£. 513,016*	£. 8,518,957	£. 8,167,444	£. 93,269,223
1835 ,, 1846	76,266,990	57,246,719	1,233,046	11,774,853	7,036,332	77,290,950
Decrease . . .	16,504,760	18,723,087	..	..	1,131,112	15,978,273
Increase . . .	..	..	..	3,255,896	..	..

* Total of two years only.

NOTE.—The amount expended for law charges, &c., was not distinguished until 1833, previous to which time the expenditure under that head was included partly with relief to the poor, and partly under the head of "Other purposes."

No. 6—i. TABLE A.—SUMMARY of RETURNS from 589 Unions in England and Wales, Work, and other Causes, during the Quarter ended

UNIONS.	Married Men and Widowers having Children.									
	On Account of Want of Work.				On Account of Insufficiency of Earnings.				Other Causes, not being Sick, or Infirm.	
	Out-door.				Out-door.				Out-door.	
	Resident.		Non-resident.		Resident.		Non-resident.		Resident.	
	A.	C.	A.	C.	A.	C.	A.	C.	A.	C.
	ENGLAND.									
Bedford	6	27	..	..	1	6	..	..	4	17
Berks	87	155	4	12	69	159	6	27	34	86
Buckingham	131	418	..	..	17	87	..	..	13	26
Cambridge	128	368	..	..	23	100	2	5	34	78
Chester	251	885	53	195	47	239	15	60	9	40
Cornwall	49	186	..	..	166	602	6	10	14	26
Cumberland	24	74	1	4	14	54	12	37	19	41
Derby	22	91	7	39	3	16	5	20	6	25
Devon	20	66	1	5	68	236	..	..	42	119
Dorset	138	431	12	52	124	405	7	35	27	52
Durham	74	222	7	26	31	93	8	27	..	..
Essex	31	74	1	3	12	60	7	2	79	249
Gloucester	136	407	..	..	81	321	7	28	42	66
Hereford	32	124	..	..	17	48	3	8	4	15
Hertford	90	265	5	22	6	1	..	..	47	169
Huntingdon	1	3	..	..	1	6	..	..	..	..
Kent	310	1,114	13	44	72	241	3	12	25	70
Lancaster	675	2,345	152	698	1,810	8,246	471	2,108	29	102
Leicester	320	1,412	3	20	114	574	6	34	5	20
Lincoln	60	242	..	..	19	88	..	..	15	56
Middlesex	1,033	2,879	180	538	425	943	193	567	22	53
Monmouth	53	172	..	..	17	61	..	..	35	125
Norfolk	73	323	2	9	137	258	16	42	60	141
Northampton	50	157	2	..	8	35	..	..	6	12
Northumberland	127	198	3	..	42	68	..	..	1	1
Nottingham	98	415	2	8	9	36	..	..	17	32
Oxford	144	339	2	6	2	4	..	..	8	27
Rutland	19	51	..	..	..	..	..	..	..	..
Salop	33	107	1	7	33	78	6	20	23	21
Somerset	86	266	4	16	83	358	8	26	32	89
Southampton	141	368	12	21	122	366	6	13	264	592
Stafford	39	127	..	..	28	116	..	..	16	31
Suffolk	231	789	6	25	57	265	..	..	47	164
Surrey	1,185	3,364	81	221	269	913	25	80	25	91
Sussex	136	540	1	1	5	18	2	10	63	124
Warwick	114	373	4	11	63	288	..	..	28	94
Westmoreland	54	199	1	3	21	93	10	32	..	..
Wilts	94	291	5	18	47	194	2	10	29	119
Worcester	119	368	23	43	137	539	3	11	141	293
York { East Riding	50	160	16	45	136	548	26	107	5	19
York { North Riding	51	152	8	20	64	229	22	61	19	43
York { West Riding	444	1,322	128	391	480	1,881	131	552	53	183
Totals of England	6,959	21,869	740	2,553	4,884	18,373	1,008	3,944	1,342	3,521
WALES.										
Anglesey	64	248	..	..	59	244	7	41	2	8
Brecon	7	23	1	3	23	93	..	..	1	5
Cardigan	12	46	..	..	74	222	5	17	..	..
Carmarthen	3	11	..	..	22	70	3	10	93	320
Carnarvon	136	408	20	40	71	224	8	24	24	81
Denbigh	31	71	4	12	146	233	62	87	..	..
Flint	14	43	1	4	26	94	..	..	39	132
Glamorgan	72	161	2	3	147	491	8	31	6	16
Merioneth	4	7	..	..	67	241	..	..	..	..
Montgomery	2	11	1	7	99	379	..	..	41	114
Pembroke	13	49	4	12	15	61	..	..	11	49
Radnor	6	23	1	3	23	82	8	31	2	5
Totals of Wales	264	1,111	31	84	772	2,434	101	241	219	730
Totals of 589 Unions in } England and Wales. }	7,323	22,980	774	2,637	5,656	21,307	1,109	4,185	1,561	4,251

Number of Able-bodied who have received Out-door Relief on account of being out of 1846, distinguishing the Resident and Non-Resident.

Married Men and Widowers without Children, and Single Men.					Single Women having an Illegitimate Child or Children.											
Account of Want of Work.		On Account of Insufficiency of Earnings.		Other Causes, not being Sickness, Accident, or Infirmary.	On Account of Want of Work.				On Account of Insufficiency of Earnings.				Other Causes, not being Sickness, Accident, or Infirmary.			
Out-door.		Out-door.		Out-door.	Out-door.				Out-door.				Out-door.			
N.R.		R.	N.R.	R.	Resident.		Non-Resident.		Resident.		Non-Resident.		Resident.		Non-Resident.	
A.	A.	A.	A.	A.	A.	C.	A.	C.	A.	C.	A.	C.	A.	C.	A.	C.
1	11	34	..	10	1	1	..	..	..	7	..	..	1	..	..	..
4	..	4	..	12	3	3	..	..	5	..	1	1	1	..	..	..
4	1	5	..	10	6	9	..	..	7	19	..	..	5	6	..	..
0	..	..	6	9	..	..	1	1	1	1	..	..	1	2	..	..
2	4	..	..	5	35	46	2	2	197	261	11	16	63	71	8	12
4	..	25	..	5	..	..	..	..	122	141	4	4	37	42	..	..
4	1	2	..	4	1	2	..	..	2	3	..	..	15	15	..	..
1	2	2	..	..	2	7	2	5	2	4	..	..	2	3	1	2
2	..	3	..	10	..	..	..	..	49	58	11	13	3	2	..	..
2	..	11	6	17	21	33	6	6	17	16	..	..	3	4	..	..
4	1	27	..	4	18	25	..	..	32	47	6	9	2	2	..	..
2	..	7	10	1	1	1	..	..	4	5	..	..	3	2	..	..
2	1	5	..	96	2	4	..	..	10	14	1	..	6	7	..	..
5	..	1	..	1	2	2	..	..	1	2	..	..	..	..	..	..
2	1	..	..	20	2	1	..	..	1	1	..	..	2	1	..	..
1	..	..	..	..	..	..	..	..	..	..	..	..	1	1	..	..
4	2	25	3	13	10	13	2	2	85	99	9	12	1	1	..	..
3	30	93	23	18	179	269	33	55	758	1,225	169	285	23	27	7	9
1	..	82	..	2	4	4	..	..	14	17	..	..	1	1	..	..
3	..	6	..	1	..	..	..	..	1	2	1	2	5	6	..	..
2	81	76	58	20	49	61	25	40	44	75	36	48	8	12	25	28
2	1	12	..	30	..	..	..	..	6	10	..	..	..	..	..	..
1	..	6	..	8	2	..	..	..	7	9	..	..	6	8	..	..
1	3	4	..	3	5	7	..	..	1	1	..	..	3	4	..	..
3	..	..	..	42	10	12	..	..	149	195	13	15	..	2	2	2
5	..	..	..	5	2	2	..	..	1	1	..	..	1	5	..	..
4	1	3	..	5	8	10	..	..	..	..	..	..	..	..	..	..
5	..	..	..	..	..	..	..	..	10	10	..	..	..	..	..	..
5	2	8	4	8	8	12	3	5	13	24	..	..	5	2	7	10
5	..	10	..	7	1	1	..	..	55	69	6	6	4	5	..	..
8	..	3	..	26	6	5	..	..	29	50	..	..	6	6	..	..
2	2	4	..	3	11	12	..	..	1	1	..	..	4	4	..	..
2	..	1	..	4	..	..	..	..	5	6	..	..	9	13	..	..
2	12	50	7	19	112	137	15	14	70	108	25	40	9	13	1	1
9	1	..	..	17	4	5	..	..	1	2	..	..	1	1	..	..
9	1	2	..	10	2	2	..	..	2	3	..	..	4	3	..	..
9	6	14	4	..	36	44	..	..	37	45	1	..	2	3	..	..
1	1	12	..	6	..	..	..	..	15	15	7	9	9	10	..	..
3	..	57	..	1	3	7	..	..	28	39	1	1	..	..	1	1
3	6	38	6	7	1	2	1	1	3	4	1	3	..	..	..	..
7	4	29	17	9	8	10	6	7	29	34	13	15	5	8	1	1
2	51	80	26	16	75	89	38	42	852	1,074	79	114	41	43	..	..
2	227	750	170	442	630	833	134	180	2,666	3,697	395	593	292	335	53	66
7	..	8	1	1	..	..	..	..	41	45	6	8	52	67	5	5
..	..	..	..	..	..	..	..	..	10	13	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	131	144	6	7	..	..	..	..
5	..	5	1	51	..	..	..	..	..	..	..	..	11	11	..	..
4	7	43	6	..	119	134	14	14	113	129	17	17	..	..	..	..
2	..	51	21	..	..	..	..	..	23	36	3	3	..	..	..	..
1	1	..	..	..	1	4	..	..	1	..	..	..	..	..	..	..
1	..	18	1	36	7	7	..	..	61	76	6	6	..	..	..	..
3	1	6	..	5	..	..	..	..	9	9	..	..	6	..	..	..
3	..	..	..	..	17	21	..	..	153	194	..	..	..	..	..	..
3	1	1	..	..	2	2	..	..	6	8	..	..	1	3	..	..
3	..	2	1	..	2	6	1	2	27	48	6	9	1	4	..	..
3	10	134	31	93	148	174	15	16	575	702	44	50	71	85	5	5
3	237	884	201	535	773	1,012	149	196	3,241	4,390	439	643	363	420	58	71

No. 6—i. TABLE A (continued).—Able-bodied who have re

UNIONS.	Women not having a Child or Children, whose Husbands have deserted them.						Other Able-bodied Workers					
	On Account of Want of Work.		On Account of Insufficiency of Earnings.		Other Causes, not being Sickness, Accident, or Infirmary.		On Account of Want of Work.				On Account of Insufficiency of Earnings.	
	Out-door.		Out-door.		Out-door.		Out-door.				Out-door.	
	R.	N.R.	R.	N.R.	R.	N.R.	Resident.		Non- resident.		Resident.	N.R.
	A.	A.	A.	A.	A.	A.	A.	C.	A.	C.	A.	C.
ENGLAND.												
Bedford . . . . .	..	..	..	..	..	..	..	..	..	..	..	..
Berks	41	..	24	..	7	..	5	1	..	..	4	6
Buckingham	9	..	14	2	8	..	3	..	..	..	..	..
Cambridge	9	..	6	..	11	..	19	10	..	..	5	9
Chester	20	2	11	1	7	..	3	6	..	..	1	..
Cornwall . . . . .	..	..	30	..	11	..	..	..	..	..	4	7
Cumberland	12	3	5	6	7	..	2	9	..	..	2	7
Derby	3	4	..	..	..	..	3	3	..	..	..	..
Devon . . . . .	..	..	..	..	13	..	..	..	..	..	22	25
Dorset	25	1	33	..	16	..	21	6	7	..	51	42
Durham	19	3	11	1	1	..	33	104	8	21	28	51
Essex	12	..	80	..	1	..	11	5	..	..	1	..
Gloucester	8	..	133	44	5	2	2	3	..	..	..	..
Hereford . . . . .	..	..	7	..	..	2	1	..	..	..	..	..
Hertford	17	..	22	..	11	..	1	..	..	..	1	8
Huntingdon . . . . .	..	..	..	..	1	..	..	..	..	..	..	..
Kent	40	2	26	2	14	1	1	..	..	..	1	1
Lancaster	168	36	165	42	7	13	50	19	5	8	36	25
Leicester	5	..	33	3	..	..	..	..	..	..	..	..
Lincoln	2	..	4	..	6	1	3	5	16	..	2	1
Middlesex	236	74	110	199	37	35	74	106	12	13	32	60
Monmouth	10	1	7	..	23	..	..	..	..	..	..	..
Norfolk	10	1	..	1	11	..	4	16	..	..	17	44
Northampton	4	..	8	2	4	1	..	..	..	..	30	..
Northumberland	61	2	11	5	51	7	..	..	..	..	3	..
Nottingham	32	1	..	..	..	1	..	..	..	..	..	..
Oxford	18	6	18	1	6	..	1	1	..	..	..	..
Rutland	4	..	..	..	..	..	..	..	..	..	..	..
Salop	7	2	3	..	12	1	1	4	..	..	8	6
Somerset	27	3	10	..	9	..	7	..	..	..	15	31
Southampton	28	..	60	..	65	..	1	1	..	..	23	5
Stafford	9	..	3	..	1	..	..	..	..	..	..	..
Suffolk	3	..	42	..	6	..	..	..	..	..	..	..
Surrey	351	20	192	13	10	1	38	79	2	5	57	144
Sussex	5	..	4	..	3	..	1	..	..	..	..	..
Warwick	3	..	4	..	1	..	..	..	..	..	3	11
Westmoreland . . . . .	..	..	22	10	2	2	..	..	..	..	..	..
Wiltshire	41	1	41	8	16	..	19	20	6	..	17	18
Worcester	13	..	28	1	12	1	3	..	..	..	8	14
York { East Riding . . . . .	..	..	40	3	2	..	..	..	..	..	2	6
York { North Riding	22	5	62	20	4	..	3	5	..	..	39	30
York { West Riding	76	27	137	31	39	4	29	38	9	17	39	76
Totals of England . . .	1,350	194	1,406	395	440	72	339	441	65	64	451	627
WALES.												
Anglesey . . . . .	..	..	55	1	17	2	..	..	..	..	..	..
Brecon . . . . .	..	..	..	..	..	..	..	..	..	..	..	..
Cardigan . . . . .	..	..	..	..	..	..	..	..	..	..	47	112
Carmarthen	2	..	3	..	89	5	1	..	..	..	1	4
Carnarvon	57	5	113	17	22	9	..	..	..	..	3	5
Denbigh	1	..	19	4	..	..	4	..	..	..	..	..
Flint	11	..	7	..	..	..	5	..	1	..	45	..
Glamorgan	4	..	76	10	32	6	..	..	..	..	29	..
Merioneth . . . . .	..	..	9	..	..	..	..	..	..	..	47	2
Montgomery . . . . .	..	..	2	..	..	..	..	..	..	..	36	..
Pembroke	2	..	1	..	..	..	..	..	..	..	1	..
Radnor	5	1	9	2	..	..	..	..	..	..	..	..
Totals of Wales	82	6	294	34	160	22	10	..	1	..	209	123
Totals of 589 Unions in } England and Wales. }	1,432	200	1,700	429	600	94	49	441	66	64	660	750

Out-door Relief on account of being out of Work, and other Causes, &c.

any) not in- Table B.				Wives of Married Men above mentioned.								Totals of the Six Classes.				Grand Total, Adults and Children
Other Causes, not being Sickness, Accident, or Infirmity.				On Account of Want of Work.		On Account of Insufficiency of Earnings.		Other Causes, not being Sickness, Accident, or Infirmity.								
				Out-door.		Out-door.		Out-door.		Out-door.						
Resident.		Non- resident.		R.	N.R.	R.	N.R.	R.	N.R.	Resident.		Non-resident.				
A.	C.	A.	C.	A.	A.	A.	A.	A.	A.	A.	C.	A.	C.			
3	..	..	..	6	..	..	..	5	..	43	51	..	..	94
1	2	..	..	35	18	18	3	5	..	416	421	58	51	946
2	2	..	..	131	..	15	..	4	1	433	567	10	1	1,011
17	16	..	..	99	..	18	..	36	..	545	584	4	6	1,139
4	11	1	1	254	51	41	12	9	3	1,017	1,559	173	298	3,047		
1	6	..	..	53	..	143	2	10	..	682	1,010	13	18	1,723
3	5	1	..	27	2	9	7	19	2	170	208	40	52	470		
1	..	..	..	23	2	4	4	6	2	83	149	31	71	334
5	..	2	3	17	1	51	..	26	3	329	506	22	35	892		
14	52	..	..	122	11	94	8	5	..	792	1,041	57	93	1,983
5	..	3	1	83	6	35	4	..	..	447	544	56	87	1,134
7	23	..	..	26	..	7	..	45	..	340	419	8	5	772
..	..	..	..	149	1	137	11	11	..	905	822	83	28	1,838
..	..	..	..	19	..	9	2	4	1	103	191	10	14	318
..	..	1	..	87	5	..	..	52	1	421	446	15	32	914
..	..	..	..	1	1	..	..	..	..	6	10	..	..	16
42	30	..	..	285	15	52	3	12	..	1,137	1,575	55	64	2,831
..	..	..	..	575	147	1,548	416	11	6	6,334	12,258	1,592	3,204	23,388
..	..	..	..	205	..	39	..	3	..	1,058	2,028	12	54	3,152
72	..	..	..	59	..	20	..	10	1	306	400	5	5	716
76	110	12	14	957	155	370	251	19	30	3,901	4,299	1,443	1,410	11,053		
1	4	..	..	70	..	18	..	54	..	505	372	2	..	879
5	10	1	..	78	5	1	..	13	1	463	817	29	66	1,375		
..	..	..	..	49	2	4	..	4	..	194	216	9	..	419
27	51	38	18	142	5	37	2	..	1	720	525	123	35	1,403		
2	3	..	..	97	2	6	..	8	..	233	494	6	10	793
2	..	..	..	108	..	..	..	2	..	358	381	10	6	755
8	4	..	..	19	..	..	..	..	..	64	65	..	..	129
..	..	1	4	23	..	21	6	5	2	217	254	47	79	597		
6	17	1	..	87	..	58	1	27	..	584	836	24	48	1,492		
7	9	..	..	178	3	18	..	30	1	1,045	1,405	34	48	2,532
18	3	..	..	44	2	21	..	4	1	214	294	6	1	515
1	5	..	..	307	5	7	..	8	..	768	1,233	11	26	2,038
13	4	1	..	1,221	55	271	18	30	7	4,500	4,853	309	428	10,090		
5	..	..	..	127	2	2	1	13	..	399	690	8	11	1,108
2	3	..	..	119	..	60	..	34	1	490	777	8	16	1,291
..	..	..	..	70	4	21	4	..	1	297	384	47	42	770
11	5	..	..	94	6	40	3	19	3	562	681	46	38	1,327
8	6	..	..	118	3	142	2	27	..	916	1,271	38	60	2,285
..	..	..	..	55	18	145	28	8	1	505	739	107	161	1,512
106	277	14	43	47	8	51	24	11	2	573	793	162	168	1,696		
40	60	2	3	391	114	531	161	34	12	3,544	4,766	835	1,186	10,331		
515	718	78	87	6,657	649	4,064	973	623	83	36,669	50,934	5,548	7,957	101,108		
1	2	..	..	65	..	61	5	2	..	435	614	27	54	1,130
..	..	..	..	4	1	20	..	1	..	66	139	2	3	210
..	..	..	..	..	..	45	..	..	..	309	524	13	24	870
24	38	5	14	1	..	19	..	55	4	380	454	34	47	915		
10	29	..	..	116	26	97	13	18	..	977	1,010	145	104	2,236
..	..	..	..	34	..	109	36	..	..	422	340	130	102	994
..	..	..	..	15	1	11	..	43	1	230	273	10	9	522
118	289	4	3	47	1	107	7	1	34	762	1,040	367	110	2,279		
..	..	..	..	..	..	56	..	..	..	212	259	1	..	472
..	..	..	..	..	..	82	..	25	1	457	719	7	35	1,218
..	..	..	..	14	4	13	..	10	..	98	172	9	12	291
1	..	..	..	7	..	17	7	2	..	110	173	27	45	355
154	358	9	17	303	33	637	68	157	40	4,458	5,717	772	545	11,492		
669	1,076	87	104	6,960	682	4,701	1,041	780	123	41,127	56,651	6,320	8,502	112,600		

No. 6—i. TABLE A (*continued*).—COMPARATIVE STATEMENT of the Number of Able-bodied Persons who have received Out-door Relief, on Account of being out of Work and other Causes, (*not being Sickness, Accident, or Infirmary*.) during the Quarters ended Lady-day 1845 and 1846, in 585 Unions, in the several Counties of England and Wales.

Description of Paupers.	Quarters ended Lady-day.	On Account of Want of Work.		On Account of Insufficiency of Earnings.		Other Causes, not being Sickness, Accident, or Infirmary.		Total.		Grand Total.
		Adults.	Children.	Adults.	Children.	Adults.	Children.	Adults.	Children.	
Married men and widowers having children	1845	8,097	25,617	6,765	25,492	1,982	4,753	16,844	55,862	72,706
	1846	7,582	24,395	6,378	24,463	1,920	4,626	15,880	53,484	69,364
Married men and widowers without children, and single men	1845	3,145	..	1,085	..	675	..	4,905	..	4,905
	1846	3,033	..	1,009	..	675	..	4,717	..	4,717
Single women having an illegitimate child or children	1845	927	1,208	3,680	5,042	421	491	5,028	6,741	11,769
	1846	911	1,188	3,642	4,981	421	491	4,974	6,660	11,634
Women not having a child or children, whose husbands have deserted them	1845	1,632	..	2,129	..	694	..	4,455	..	4,455
	1846	1,280	..	2,096	..	660	..	4,036	..	4,036
Other able-bodied women not included in Table B.	1845	415	505	761	861	756	1,180	1,932	2,546	4,478
	1846	399	492	740	812	756	1,180	1,895	2,484	4,379
Wives of married men above mentioned	1845	7,642	..	5,742	..	903	..	14,287	..	14,287
	1846	7,129	..	5,398	..	864	..	13,391	..	13,391
Totals of 585 Unions.	1845	21,858	27,330	20,162	31,395	5,431	6,424	47,451	65,149	112,600
	1846	20,334	26,075	19,263	30,256	5,296	6,297	44,893	62,628	107,521

No. 6—ii. TABLE B. SUMMARY showing the Number of Widows, and Women whose Husbands have deserted them, or who are transported, having a Child or Children under 16 dependent on them, who have received Out-door Relief during the Quarter ended Lady-day 1846.

COUNTIES.	Widows having a Child or Children.							
	On Account of Sickness, Accident, or Infirmary.				On Account of Want of Work.			
	Out-door.				Out-door.			
	Resident.		Non-resident.		Resident.		Non-resident.	
	A.	C.	A.	C.	A.	C.	A.	C.
ENGLAND.								
Bedford	2	3	1	2	..	..	..	..
Berks	33	78	4	13	2	6	1	1
Buckingham	48	105	2	3	10	32	..	..
Cambridge	64	88	7	14	124	282	16	35
Chester	49	97	15	32	22	32	8	14
Cornwall	47	110	9	12	10	21	..	..
Cumberland	55	131	38	89	71	167	24	41
Derby	21	71	7	23	24	86	9	23
Devon	124	282	10	21	65	155	6	11
Dorset	92	214	4	8	9	15	..	..
Durham	99	147	32	55	19	39	9	15
Essex	39	78	2	3	..	..	..	..
Gloucester	45	93	7	16	7	10	3	9
Hereford	32	78	9	25	..	..	..	..
Hertford	21	49	4	7	..	..	..	..
Huntingdon	6	12	..	..	10	26	..	..
Kent	100	194	8	11	133	283	1	2
Lancaster	1,093	1,879	122	119	318	844	47	143
Leicester	51	124	11	34	154	368	1	5
Lincoln	48	94	6	7	20	40	..	..
Middlesex	199	487	89	242	108	235	61	126
Monmouth	53	136	8	23	21	37	..	..
Norfolk	207	522	..	..	103	169	17	28
Northampton	107	305	12	29	..	..	..	..
Northumberland	116	284	31	53	57	162	6	17
Nottingham	39	96	4	7	82	143	5	18
Oxford	86	176	3	8	..	..	..	..
Rutland . . . . .	..	..	..	..	..	..	..	..
Salop	43	102	30	75	1	..	..	..
Somerset	104	201	5	9	2	5	..	..
Southampton	111	219	7	12	8	23	19	91
Stafford	46	113	5	14	19	81	..	..
Suffolk	50	106	2	5	109	312	36	92
Surrey	156	355	45	120	183	416	28	50
Sussex	45	106	22	59	..	..	..	..
Warwick	26	54	3	4	..	..	..	..
Westmoreland	6	4	6	6	13	36	3	10
Wilts	37	69	7	13	18	55	..	..
Worcester	226	466	24	50	52	83	..	..
York { East Riding	21	35	5	8	8	12	2	10
York { North Riding	31	68	9	15	26	58	13	26
York { West Riding	141	347	32	70	123	280	70	167
Totals of England . . .	3,919	8,178	647	1,316	1,931	4,513	385	934
WALES.								
Anglesey	4	10	..	..	..	..	..	..
Brecon	100	218	35	66	..	..	..	..
Cardigan	10	16	2	3	..	..	..	..
Carmarthen . . . . .	..	..	..	..	..	..	..	..
Carnarvon	19	31	4	9	28	43	11	17
Denbigh	85	119	20	47	11	29	..	..
Flint	48	91	5	6	73	155	..	..
Glamorgan	24	41	7	21	2	10	..	..
Merioneth	107	182	..	..	..	..	..	..
Montgomery	13	39	..	..	..	..	..	..
Pembroke	6	7	1	1	..	..	..	..
Radnor	6	10	6	7	5	9	1	1
Totals of Wales . . .	422	764	80	160	119	246	12	18
Totals of 590 Unions in } Eng'land and Wales. }	4,341	8,942	727	1,476	2,050	4,759	397	952

No. 6—ii. TABLE B. (continued).—Summary showing the Number

COUNTIES.	Widows having a Child or Children.							
	On Account of Insufficiency of Earnings.				Other Causes.			
	Out-door.				Out-door.			
	Resident.		Non-Resident.		Resident.		Non-Resident.	
	A.	C.	A.	C.	A.	C.	A.	C.
ENGLAND.								
Bedford	374	815	13	49	..	..	..	..
Berks	512	1,387	55	157	8	..	1	..
Buckingham	582	1,557	31	99	16	61	2	5
Cambridge	478	1,269	38	75	22	42	6	12
Chester	610	1,635	199	536	8	29	4	18
Cornwall	1,065	2,974	110	243	11	35	..	..
Cumberland	366	945	102	332	8	24	..	..
Derby	240	739	65	199	5	14	3	6
Devon	892	1,934	110	265	77	126	7	21
Dorset	545	1,404	40	85	97	246	8	18
Durham	1,059	2,837	301	720	64	131	31	48
Essex	1,240	3,224	84	257	11	19	..	..
Gloucester	913	2,748	152	472	8	30	..	..
Hereford	257	821	54	146	71	55	..	..
Hertford	471	1,226	40	99	58	182	3	9
Huntingdon	188	469	3	7	..	..	..	..
Kent	1,168	3,230	179	494	5	11	1	4
Launcester	2,093	6,139	550	1,715	117	228	5	8
Leicester	628	1,693	82	228	7	18	..	..
Lincoln	951	2,533	76	185	..	..	..	..
Middlesex	1,130	2,962	628	1,601	19	52	17	40
Monmouth	315	765	40	115	46	113	7	20
Norfolk	965	2,554	105	270	126	302	9	30
Northampton	710	1,731	19	50	2	4	..	..
Northumberland	746	1,831	276	680	30	80	2	3
Nottingham	376	1,106	69	191	..	..	1	2
Oxford	560	1,212	46	120	..	..	..	..
Rutland	58	147	9	16	..	..	..	..
Salop	335	948	157	430	67	155	45	104
Somerset	1,478	3,905	146	426	4	12	..	..
Southampton	802	2,093	76	206	19	35	6	13
Stafford	718	2,261	119	376	25	66	4	16
Suffolk	934	2,318	66	166	73	221	9	32
Surrey	990	2,645	183	502	44	166	..	..
Sussex	623	1,651	138	399	2	12	..	..
Warwick	478	1,301	29	79	4	9	3	6
Westmoreland	116	258	48	97	..	..	..	..
Wilts	1,022	2,570	114	330	..	..	1	2
Worcester	799	2,105	108	315	27	57	3	7
York { East Riding	446	1,042	112	292	10	27	2	7
York { North Riding	407	943	126	331	7	27	7	16
York { West Riding	1,592	4,324	442	1,241	40	120	14	36
Totals of England . . .	30,232	80,251	5,340	14,596	1,138	2,709	201	483
WALES.								
Anglesey	164	345	64	170	45	3	6	23
Brecon	56	136	13	31	..	..	..	..
Cardigan	271	658	23	67	..	..	..	..
Carmarthen	514	1,144	67	172	..	..	..	..
Carnarvon	347	794	124	246	38	96	8	28
Denbigh	169	393	52	162	10	25	..	..
Flint	207	406	29	79	8	25	..	..
Glamorgan	518	1,296	99	258	2	1	..	..
Merioneth	112	254	46	126	..	..	..	..
Montgomery	230	566	22	63	..	..	..	..
Pembroke	328	823	77	215	..	..	..	..
Raduor	53	107	30	73	4	9	..	..
Totals of Wales . . .	2,969	6,922	646	1,662	107	159	14	51
Totals of 590 Unions in } England and Wales. }	33,201	87,173	5,986	16,258	1,249	2,868	215	534

of Widows, and Women whose Husbands have deserted them, &c.

Wives (whose Husbands have deserted them) having a Child or Children.															
On Account of Sickness, Accident, or Infirmary.				On Account of Want of Work.				On Account of Insufficiency of Earnings.				Other Causes.			
Out-door.				Out-door.				Out-door.				Out-door.			
Resident.		Non-resident.		Resident.		Non-resident.		Resident.		Non-resident.		Resident.		Non-resident.	
A.	C.	A.	C.	A.	C.	A.	C.	A.	C.	A.	C.	A.	C.	A.	C.
1	2	..	..	..	..	..	..	8	24	..	..	..	..	..	..
1	3	2	7	1	3	..	..	30	83	2	7	1	..	..	..
5	20	..	..	8	32	..	..	46	133	..	..	..	..	..	..
15	26	..	..	7	15	1	4	61	151	..	..	4	10	2	6
7	12	..	..	4	11	..	..	32	80	11	34	9	30	2	4
6	18	1	1	22	51	..	..	60	158	4	12	2	3	..	..
11	27	5	12	3	6	..	..	17	44	8	20	1	1	..	..
6	21	..	..	..	..	..	..	17	43	1	2	1	2	..	..
34	61	2	6	14	43	..	..	104	284	12	35	5	8	2	2
5	12	..	..	..	..	1	2	61	159	1	1	14	44	1	3
8	23	..	..	8	7	2	7	61	133	4	8	6	14	3	6
4	5	..	..	..	..	..	..	40	128	2	2	..	..	1	3
2	3	1	1	2	3	..	..	71	204	3	9	2	6	..	..
..	..	..	..	..	..	..	..	12	39	1	4	..	..	1	1
7	18	..	..	..	..	..	..	17	54	..	..	1	3	..	..
5	13	..	..	..	..	..	..	9	25	..	..	1	3	1	3
3	7	..	..	10	27	1	7	91	261	13	25	6	10	..	..
130	311	3	6	159	378	11	39	269	677	61	209	2	7	..	..
13	26	2	5	22	87	..	..	49	187	2	2	..	..	..	..
2	4	..	..	..	..	..	..	118	330	5	12	..	..	..	..
4	10	..	..	11	39	5	16	33	83	22	57	2	5	..	..
89	123	..	..	..	..	..	..	41	121	..	..	..	..	..	..
11	33	1	2	12	30	..	..	170	350	26	53	3	6	..	..
..	..	..	..	1	2	..	..	33	81	1	3	..	..	..	..
22	68	17	36	38	97	6	15	96	231	22	72	14	37	..	..
6	9	..	..	11	31	..	..	21	68	1	2	..	..	..	..
7	17	..	..	..	..	..	..	44	115	1	3	..	..	..	..
..	..	..	..	..	..	..	..	2	3	..	..	..	..	..	..
2	2	..	..	..	..	..	..	9	26	6	19	..	..	2	5
16	30	..	..	..	..	..	..	171	422	5	14	10	32	..	..
38	17	..	..	..	..	..	..	61	170	1	3	2	3	..	..
9	17	1	4	..	..	..	..	25	80	2	9	3	3	1	2
3	5	..	..	3	10	..	..	45	116	1	2	5	7	..	..
24	72	4	14	50	136	3	6	50	143	13	38	6	15	1	2
5	11	..	..	1	4	..	..	34	106	10	29	1	5	1	3
3	6	1	1	1	1	..	..	35	91	..	..	1	5	..	..
1	1	..	..	2	3	..	..	7	8	..	..	..	..	..	..
5	12	..	..	9	29	..	..	71	191	9	27	..	..	..	..
13	21	2	3	13	46	1	2	41	112	1	2	..	..	..	..
1	3	..	..	1	2	..	..	62	165	10	25	3	8	..	..
2	5	1	2	5	17	..	..	28	85	6	15	2	5	..	..
23	48	3	9	18	42	1	4	156	379	16	41	5	12	..	..
549	1,122	46	109	436	1,152	32	102	2,408	6,343	283	796	112	284	18	40
1	3	..	..	..	..	..	..	24	56	6	11	14	32	..	..
1	2	..	..	1	4	..	..	9	23	3	5	..	..	..	..
1	3	..	..	..	..	..	..	23	90	..	..	..	..	..	..
1	1	..	..	..	..	..	..	18	45	..	..	1	1	..	..
7	22	..	..	1	2	..	..	24	58	7	19	7	27	3	8
..	..	..	..	..	..	..	..	17	39	1	3	1	4	..	..
8	13	..	..	..	..	..	..	1	3	1	1	..	..	..	..
10	42	..	..	..	..	..	..	35	82	4	17	..	..	..	..
8	16	2	6	..	..	..	..	14	33	1	2	..	..	..	..
..	..	..	..	..	..	..	..	42	130	..	..	..	..	..	..
3	8	..	..	..	..	..	..	8	22	..	..	..	..	..	..
1	4	1	2	..	..	..	..	8	23	..	..	..	..	..	..
41	114	3	8	2	6	..	..	223	595	23	53	23	64	3	8
530	1,236	49	117	438	1,158	32	102	2,631	6,938	306	854	135	348	21	48

No. 6—ii. TABLE B (continued).—Summary showing the Numbers

COUNTIES.	Wives (whose Husbands are absent from them from any other cause)							
	On account of Sickness, Accident, or Infirmary.				On account of Want of Work.			
	Out-door.				Out-door.			
	Resident.		Non-resident.		Resident.		Non-resident.	
	A.	C.	A.	C.	A.	C.	A.	C.
ENGLAND.								
Bedford	4	13	..	..	..	..	..	..
Berks . . . . .	..	..	..	..	1	3	..	..
Buckingham	11	46	..	..	1	1	..	..
Cambridge . . . . .	..	..	..	..	15	46	3	7
Chester	7	20	1	2	8	25	..	..
Cornwall	3	8	1	3	1	3	..	..
Cumberland . . . . .	..	..	..	..	..	..	..	..
Derby	2	8	2	10	1	5	..	..
Devon	36	57	1	3	5	15	1	4
Dorset	8	22	..	..	1	4	..	..
Durham	2	7	1	2	3	8	..	..
Essex . . . . .	..	..	1	3	..	..	..	..
Gloucester	3	6	1	1	..	..	..	..
Hereford	1	2	..	..	..	..	..	..
Hertford . . . . .	..	..	..	..	..	..	..	..
Huntingdon . . . . .	..	..	..	..	..	..	..	..
Kent	3	11	1	4	2	3	..	..
Lancaster	163	311	..	..	96	255	10	36
Leicester . . . . .	..	..	..	..	5	14	..	..
Lincoln	1	1	..	..	..	..	..	..
Middlesex	24	81	3	5	8	23	..	..
Monmouth . . . . .	..	..	..	..	..	..	..	..
Norfolk	6	22	1	1	9	16	..	..
Northampton	10	32	..	..	..	..	..	..
Northumberland	10	20	..	..	2	6	..	..
Nottingham	4	12	..	5	10	19	..	..
Oxford	4	13	2	5	..	..	..	..
Rutland . . . . .	..	..	..	..	1	2	..	..
Salop	1	4	..	..	1	2	..	..
Somerset	4	5	..	..	..	..	..	..
Southampton	13	17	1	..	2	11	..	..
Stafford	1	4	..	..	..	..	..	..
Suffolk	3	6	..	..	4	17	..	..
Surrey	17	36	3	8	23	64	..	..
Sussex	2	4	1	3	..	..	1	5
Warwick	1	2	1	1	..	..	..	..
Westmoreland . . . . .	..	..	..	..	..	..	..	..
Wilts	5	16	..	..	10	25	..	..
Worcester	9	17	..	..	4	12	..	..
York { East Riding . . . . .	..	4	..	..	..	7	..	..
York { North Riding	17	35	4	9	2	7	1	3
York { West Riding . . . . .	..	..	..	..	12	30	2	6
Totals of England	376	842	25	60	227	616	18	61
WALES.								
Anglesey . . . . .	..	..	..	..	..	..	..	..
Brecon	2	7	..	..	..	..	..	..
Cardigan . . . . .	..	..	..	..	..	..	..	..
Cardmarthen . . . . .	..	..	..	..	..	..	..	..
Carnarvon	1	4	..	..	2	3	..	..
Denbigh	3	9	..	..	5	13	..	..
Flint . . . . .	..	..	..	..	4	8	..	..
Glamorgan	11	25	..	..	2	6	..	..
Merioneth . . . . .	..	..	..	..	..	..	..	..
Montgomery . . . . .	..	..	..	..	..	..	..	..
Pembroke . . . . .	..	..	..	..	..	..	..	..
Radnor . . . . .	..	..	..	..	2	6	..	..
Totals of Wales	17	45	..	..	15	36	..	..
Totals of 589 Unions in } England and Wales }	393	887	25	60	242	652	18	61

of Widows, and Women whose Husbands have deserted them, &c.

than Desertion) having a Child or Children.												Grand Total, Adults and Children
On Account of Insufficiency of Earnings.				Other Causes.				Totals of the Three Classes.				
Out-door.				Out-door.								
Resident.		Non-resident.		Resident.		Non-resident.		Resident.		Non-resident.		
A.	C.	A.	C.	A.	C.	A.	C.	A.	C.	A.	C.	
26	74	..	..	10	34	..	..	425	965	14	51	1,455
17	52	..	..	6	19	..	..	612	1,634	65	185	2,496
61	194	1	2	4	8	..	..	792	2,189	36	109	3,126
68	184	..	..	3	14	..	..	861	2,127	73	153	3,214
30	89	4	11	5	15	2	8	791	2,075	246	659	3,771
23	82	2	4	18	52	..	..	1,263	3,515	127	275	5,185
13	48	3	11	..	..	..	..	545	1,393	180	505	2,623
13	37	3	14	1	3	..	..	331	1,029	90	277	1,727
52	147	1	2	14	33	5	13	1,422	3,145	157	383	5,107
48	112	3	11	6	14	1	2	886	2,246	59	130	3,321
33	192	3	13	9	8	..	..	1,371	3,546	386	874	6,177
28	61	2	5	10	28	1	3	1,372	3,543	93	276	5,284
41	119	5	16	5	22	..	..	1,099	3,244	172	524	5,039
10	33	1	2	1	2	2	6	384	1,030	68	184	1,666
18	59	..	..	4	12	..	..	597	1,603	47	115	2,362
3	7	..	..	..	..	..	..	222	555	4	10	791
46	126	5	10	9	30	..	..	1,576	4,193	209	557	6,535
205	553	32	104	1	4	2	7	4,646	11,586	843	2,386	19,461
50	141	..	..	..	..	..	..	979	2,658	98	274	4,009
42	125	1	3	..	..	..	..	1,182	3,127	88	207	4,604
41	108	22	55	11	34	3	7	1,590	4,119	850	2,149	8,708
8	22	..	..	2	5	..	..	575	1,322	55	158	2,110
71	152	3	10	4	7	7	13	1,687	4,163	169	407	6,426
31	85	2	6	2	5	..	..	896	2,245	34	83	3,263
12	32	1	4	..	..	..	..	1,143	2,848	361	880	5,232
19	65	2	5	..	..	1	3	568	1,549	83	228	2,428
28	80	1	1	11	35	..	..	740	1,648	53	137	2,578
1	2	1	2	..	..	..	..	62	154	10	18	244
9	34	6	19	3	11	5	18	471	1,284	251	670	2,676
142	401	4	10	5	23	..	..	1,936	5,036	160	459	7,591
53	145	3	10	3	9	..	..	1,112	2,742	113	335	4,302
26	88	2	9	4	16	1	4	876	2,729	135	434	4,174
64	159	..	4	22	42	1	3	1,315	3,319	115	304	5,053
47	120	8	31	23	70	..	..	1,613	4,238	288	771	6,910
34	98	3	7	7	23	5	13	754	2,020	181	518	3,473
27	78	2	7	..	..	..	..	576	1,547	39	98	2,260
1	3	1	4	..	..	..	..	146	313	58	117	634
65	170	5	19	4	18	..	..	1,246	3,155	136	391	4,928
42	140	5	17	1	1	..	..	1,227	3,060	144	396	4,827
15	42	1	6	5	14	..	..	572	1,350	132	348	2,402
9	28	5	10	..	..	..	..	520	1,247	168	418	2,353
112	309	32	95	5	18	1	3	2,244	5,944	617	1,681	10,486
1,684	4,796	175	539	218	629	37	103	43,230	111,435	7,207	19,139	181,011
..	..	..	..	1	4	..	..	253	453	76	204	986
5	10	1	1	..	..	..	..	174	400	52	103	729
29	97	2	6	..	..	..	..	334	864	27	76	1,301
1	3	..	..	3	7	1	2	538	1,201	68	174	1,981
22	77	6	15	2	6	1	3	498	1,163	164	345	2,170
9	24	2	6	3	10	..	..	313	656	75	218	1,262
..	..	..	..	..	..	..	..	349	701	35	86	1,171
6	24	..	..	1	2	..	..	611	1,529	110	296	2,546
1	3	..	..	1	3	..	..	243	491	49	134	917
..	..	..	..	..	..	..	..	285	735	22	63	1,105
7	25	..	..	..	..	..	..	352	885	78	216	1,531
2	4	..	..	..	..	..	..	81	172	38	83	374
82	267	11	28	11	32	2	5	4,031	9,250	794	1,998	16,073
1,766	5,063	186	567	229	661	39	108	47,261	120,635	8,001	21,137	197,084

No. 6—ii. TABLE B (*continued*).—COMPARATIVE STATEMENT of the Number of Widows, and Women whose Husbands have Deserted them, or who are Transported, having a Child or Children under 16 dependent on them, who have received Out-door Relief during the Quarters ended Lady-day 1845 and 1846, in 585 Unions in England and Wales.

Description of Paupers.	Quarters ended Lady-day.	On Account of Sicknes, Accident, or Infirmary.		On Account of Want of Work.		On Account of Insufficiency of Earnings.		Other Causes.		Total.		Grand Total.
		Adults.	Children.	Adults.	Children.	Adults.	Children.	Adults.	Children.	Adults.	Children.	
Widows having a child or children	1845	4,448	9,840	2,878	6,734	38,645	101,956	1,566	3,711	47,537	122,241	169,778
	1846	4,646	9,654	2,376	5,557	38,390	101,173	1,398	3,266	46,810	119,650	166,460
Wives whose husbands have deserted them, &c., having a child or children	1845	601	1,312	552	1,405	2,807	7,417	247	581	4,207	10,715	14,922
	1846	552	1,143	459	1,243	2,874	7,635	155	392	4,050	10,413	14,463
Wives whose husbands are absent from them, from any other cause than desertion, having a child or children	1845	365	860	251	606	1,885	5,407	299	870	2,800	7,743	10,543
	1846	275	671	256	702	1,842	5,336	267	765	2,640	7,474	10,114
Totals of 585 Unions	1845	5,414	12,012	3,681	8,745	43,337	114,780	2,112	5,162	54,544	140,699	195,243
	1846	5,483	11,468	3,091	7,502	43,106	114,144	1,820	4,423	53,500	137,537	191,037

TABLE C.—SUMMARY of RETURNS, showing the Number of Aged and Infirm Out-door Paupers, partially or wholly Disabled, Relieved during the Quarter ended Lady-day, 1846, distinguishing the Resident and Non-Resident.

COUNTIES.	Out-door Resident.				Out-door Non-resident.				Totals.				Grand Total.	
	Wholly un- able to Work.		Partially able to Work.		Wholly un- able to Work.		Partially able to Work.		Resident.		Non-Resident			
	Males.	Fem.	Males.	Fem.	Males.	Fem.	Males.	Fem.	Males.	Fem.	Males.	Fem.		
ENGLAND.														
Bedford	772	1,144	164	841	33	88	7	53	936	1,985	40	141	3,102	
Berkshire	1,547	2,329	452	603	82	114	15	34	1,999	2,932	97	148	5,176	
Buckingham	880	1,612	587	1,470	43	61	17	50	1,467	3,082	60	111	4,720	
Cambridge	995	1,869	439	938	80	138	27	49	1,434	2,807	107	187	4,535	
Cheshire	939	1,607	494	1,113	208	411	113	261	1,433	2,720	321	672	5,146	
Cornwall	1,335	2,921	629	1,548	131	294	38	103	1,964	4,469	169	402	7,004	
Cumberland	373	723	257	690	149	288	92	275	630	1,413	241	563	2,847	
Derby	505	888	249	578	121	223	33	92	754	1,466	154	315	2,689	
Devon	3,087	5,448	2,131	3,416	249	476	113	189	5,218	8,864	362	665	15,109	
Dorset	1,414	2,742	481	933	73	120	37	64	1,895	3,675	110	184	5,864	
Durham	995	2,680	430	1,126	331	792	54	273	1,425	3,806	385	1,065	6,681	
Essex	2,181	3,347	593	1,111	124	267	21	31	2,774	4,458	145	298	7,675	
Gloucester	1,686	3,369	1,043	1,739	198	413	65	177	2,729	5,108	263	590	8,690	
Hereford	630	1,116	490	799	90	229	38	79	1,120	1,915	128	308	3,471	
Hertford	943	1,933	221	511	42	125	7	29	1,164	2,444	49	154	3,811	
Huntingdon	470	818	146	297	26	45	1	4	616	1,115	27	49	1,807	
Kent	1,753	3,241	1,068	2,247	243	590	91	211	2,821	5,488	334	801	9,444	
Lancaster	2,541	4,873	2,115	4,495	677	1,191	558	1,188	4,656	9,368	1,235	2,379	17,638	
Leicester	1,014	1,556	742	1,150	175	287	84	135	1,756	2,706	259	422	5,143	
Lincoln	1,551	2,950	639	1,571	169	375	39	104	2,190	4,521	208	479	7,398	
Middlesex	930	2,311	629	2,068	251	906	243	863	1,559	4,379	494	1,769	8,201	
Monmouth	441	681	289	608	53	89	37	70	730	1,289	90	159	2,268	
Norfolk	2,671	4,632	965	1,564	360	779	139	298	3,636	6,196	499	1,077	11,408	
Northampton	1,458	2,760	315	956	52	131	14	39	1,773	3,716	66	170	5,725	
Northumberland	890	1,793	340	1,523	374	840	137	575	1,230	3,316	511	1,415	6,472	
Nottingham	944	1,527	451	1,092	143	224	53	136	1,395	2,619	196	360	4,570	
Oxford	1,417	2,024	417	580	96	149	16	33	1,834	2,604	112	182	4,732	
Shropshire	97	236	21	83	14	33	5	7	118	319	19	40	496	
Somerset	602	1,068	397	796	212	380	145	298	999	1,864	357	678	3,898	
Stafford	3,235	6,401	1,757	3,131	249	521	78	170	4,992	9,532	327	691	15,542	
Stamfordhampton	1,781	3,257	456	891	182	312	25	64	2,237	4,148	207	376	6,968	
Sufford	1,994	2,429	428	971	214	426	94	121	1,522	3,400	308	547	5,777	
Suffolk	2,774	4,427	953	1,698	169	368	46	91	3,727	6,125	215	459	10,526	
Surrey	1,049	2,017	790	1,862	158	279	69	162	1,839	3,879	227	441	6,386	
Sussex	1,280	1,542	893	1,041	218	314	156	189	2,173	2,583	374	503	5,633	
Warwick	888	1,439	494	1,064	96	216	26	76	1,382	2,503	122	252	4,299	
Westmoreland	143	224	134	309	54	101	33	74	277	533	87	175	1,072	
Wiltshire	2,229	4,004	821	1,480	151	358	59	99	3,050	5,484	210	437	9,181	
Worcester	1,261	2,147	600	1,257	147	278	75	157	1,861	3,404	222	435	5,922	
York { East Riding	684	1,323	338	913	136	281	72	207	1,022	2,236	208	488	3,954	
York { North Riding	669	1,494	404	984	178	437	126	354	1,073	2,478	304	791	4,646	
York { West Riding	2,090	4,494	1,137	2,505	492	1,010	245	521	3,227	6,999	737	1,531	12,494	
Totals of England	54,238	99,396	26,399	54,552	7,243	14,939	3,343	8,010	80,637	153,948	10,586	22,949	268,120	
WALES.														
Anglesey	239	632	261	560	44	85	38	84	500	1,192	82	169	1,943	
Brecon	324	506	237	472	119	112	72	193	561	978	191	305	2,035	
Cardigan	465	1,080	303	824	56	95	19	78	768	1,904	75	173	2,920	
Carmarthen	684	1,487	346	1,029	98	335	53	180	1,030	2,516	151	515	4,212	
Carmarvon	288	536	466	1,066	87	136	101	252	754	1,602	188	388	2,932	
Denbigh	335	706	177	565	60	126	72	169	512	1,271	132	295	2,210	
Flint	355	821	255	556	29	43	23	73	610	1,377	52	116	2,155	
Glamorgan	664	1,347	321	897	111	240	38	108	985	2,244	149	348	3,726	
Merioneth	297	432	494	1,003	72	148	151	264	791	1,435	223	412	2,861	
Montgomery	482	815	349	676	50	115	43	113	831	1,491	93	228	2,643	
Pembroke	415	994	293	736	51	170	30	90	708	1,730	81	260	2,779	
Powys	103	207	102	188	23	37	21	47	205	395	44	84	728	
Totals of Wales	4,651	9,563	3,604	8,572	800	1,642	661	1,651	8,255	18,135	1,461	3,293	31,144	
Totals of 539 Unions England and Wales	58,889	108,959	30,003	63,124	8,043	16,581	4,004	9,661	88,892	172,083	12,047	26,242	299,264	

No. 6.—iv.—TABLE C.—COMPARATIVE STATEMENT of the Number of Aged and Infirm Out-door Paupers, partially or wholly Disabled, Relieved during the Quarters ended Lady-day, 1845 and 1846, in 585 Unions in the several Counties of England and Wales.

	Quarters ended Lady-day.	Wholly unable to Work.		Partially able to Work.		Total.		Grand Total.
		Males.	Females.	Males.	Females.	Males.	Females.	
Totals of 585 Unions	1845	68,311	123,350	35,918	75,115	104,229	198,465	302,694
Totals of 585 Unions	1846	66,049	123,115	33,816	72,586	99,865	195,514	295,379

No. 7.—LIST of UNIONS for which Workhouses have been ordered by the Poor Law Commissioners to be provided or adapted, with the Sums authorized to be expended, &c.—(Continued from the 12th Annual Report, App. B. No. 9.)

I.—WORKHOUSES ORDERED TO BE BUILT.				
Union or Parish.	Counties in which Situate.	Number of Persons to be accommodated.	Amount authorized to be expended.	Additional Amount authorized to be expended on Workhouses previously ordered to be built.
Basingstoke.	Southampton and Berks. . .	.	£.	£. s. d.
Blean	Kent . . . . .	.	.	2,000 0 0
Calne	Wilts	300	3,300	150 0 0
Caxton and Arrington	Cambridge and Huntingdon .	.	.	420 0 0
Derby	Derby . . . . .	.	.	300 0 0
Dunmow	Essex . . . . .	.	.	150 0 0
Eastry	Kent . . . . .	.	.	300 0 0
Epping	Essex . . . . .	.	.	286 0 0
Fylde The	Lancaster . . . . .	.	.	1,307 2 4
Gravesend and Milton	Kent . . . . .	.	.	234 0 0
Hay	Brecon, Hereford, and Radnor	.	.	350 0 0
Hoxne	Suffolk . . . . .	.	.	1,700 0 0
Hungerford	Berks, Wilts, and South-	400	8,950	.
	ampton			
Kensington (Parish).	Middlesex . . . . .	.	.	4,000 0 0
Manchester	Lancaster . . . . .	.	.	1,218 4 2
Newbury	Berks and Southampton . .	.	.	255 0 0
Rye	Sussex and Kent . . . . .	.	.	1,370 0 0
Saffron Walden	Essex . . . . .	.	.	350 0 0
Sculcoates	York . . . . .	.	.	1,200 0 0
Whitchurch	Southampton	100	3,500	.
Wolstanton and Burslem . . .	Stafford . . . . .	.	.	520 0 0
Wolverhampton	Stafford . . . . .	.	.	270 0 0
II.—WORKHOUSES ORDERED TO BE ALTERED AND ENLARGED.				
Union or Parish.	Counties in which Situate.	Amount authorized to be expended.		Amount authorized to be expended in addition to that previously ordered.
Bury	Lancaster	£. s. d.	£.	
Godstone	Surrey	953 10 0	.	570
Hackney	Middlesex . . . . .	.	.	4,150
Holborn	Middlesex . . . . .	.	.	444
Lambeth, St. Mary	Surrey . . . . .	.	.	6,000
Medway	Kent . . . . .	.	.	450
Ormskirk	Lancaster	60 0 0	.	.
Poplar	Middlesex . . . . .	.	.	250
Reigate	Surrey . . . . .	.	.	150
Romsey	Southampton and Wilts. . .	.	.	1,200

No. 8.

LIST of UNIONS in which PARISH PROPERTY has been Sold, and the Produce appropriated under Orders of the Commissioners.

—PAROCHIAL PROPERTY ordered to be Sold, and the purposes to which the Produce has been directed to be applied.—(In continuation of List in 12th Annual Report, Appendix B, No. 10.)

Union.	Parish.	Amount of Purchase Money.	Sums directed to be applied by Orders of the Commissioners.	Purposes to which the Sums have been directed to be applied.
		£ s. d.	£ s. d.	£ s. d.
Ashbourne . . .	Ashbourne . . .	154 0 0		
" . . .	Bonsall . . .	161 0 0		
Axbridge . . .	Mark . . .	153 0 0	140 8 3	Investment.
Aylsham . . .	Hindolveston . .	{ 70 0 0 240 0 0 Vide 12 Rep. }	300 14 4	{ 86 12 8½ liquidation of Parochial debt. 108 8 4 ditto of outstanding claim. 6 0 1 towards cost of Union workhouse. 99 13 2½ investment.
Banbury . . .	Avon Dassett . .	85 0 0	80 0 1	Investment.
" . . .	Chacombe . . .	47 0 0		
Beaminster . . .	Poorstock . . .	100 0 0		
Bedale . . .	Exelby Leeming } and Newton . }	2 10 0		
Belper . . .	Ashley Hay . . .	15 0 0		
" . . .	Belper . . .	{ 140 0 0 192 0 0 Vide 11 Rep. }	332 0 0	Towards cost of Union workhouse.
" . . .	Heage . . .	44 0 0		
" . . .	Holbrook . . .	64 0 0		
Bicester . . .	Bicester Market } end . . . }	32 0 0	22 11 6	Ditto.
" . . .	Hethe . . .	108 0 0	97 10 0	{ 26 10 0 ditto. 71 0 0 investment.
Bideford . . .	Bideford . . .	560 0 0		
Billericay . . .	Basseldon . . .	46 0 0	35 9 10	{ 5 8 9 towards cost of Union workhouse. 30 1 1 investment.
Billesdon . . .	Burton Overy . .	208 0 0		
" . . .	Glen, Great . . .	500 0 0		
Blackburn . . .	Livesey . . .	260 0 0	247 2 0	Liquidation of outstanding claim.
Blofield . . .	Beighton . . .	51 0 0		
Boughton Great .	Mollington, Great	250 0 0		
Bridgend and } Cowbridge . }	Lantwit Major . .	100 0 0		
Bridgwater . . .	Edington . . .	130 0 0		
" . . .	Lyng . . .	26 10 0		
Bromley . . .	Chiselhurst . . .	510 0 0	455 9 2	{ 223 1 8 in discharge of certain charitable bequests. 232 7 6 towards cost of Union workhouse.
" . . .	Farnborough . . .	175 0 0	165 9 5	Ditto.
" . . .	St. Paul's Cray . .	105 0 0	92 2 6	Ditto.
" . . .	St. Mary's Cray } and Orpington }	905 0 0	865 19 8	Ditto.
Burton-upon- } Trent . . . }	Wellington . . .	110 0 0	105 11 6	Investment.
Buntingford . . .	Anstey . . .	15 15 0		
Cardiff . . .	Penmark . . .	30 0 0		
" . . .	St. John the Baptist and St. Mary Cardiff }	1,020 0 0	1011 17 5	{ 739 2 3¼ towards cost of Union workhouse. 272 15 1¼ investment.
Chailey . . .	Chiltington . . .	150 0 0		
Chesterton . . .	Long Stanton } All Saints . . }	40 0 0	40 0 0	Towards cost of Union workhouse.
Chipping Sodbury	Hawksbury . . .	37 0 0		
Chorley . . .	Coppall . . .	39 10 0		
Christchurch . . .	Christchurch . . .	23 0 0		
" . . .	Sopley . . .	15 0 0		
Clifton . . .	Stapleton . . .	280 0 0		
Congleton . . .	Biddulph . . .	70 0 0		
Cuckfield . . .	Hurstperpoint . .	650 0 0	619 4 6	Ditto.
" . . .	Slaugham . . .	62 0 0	57 4 1	Ditto.
Depwade . . .	Tritton . . .	63 0 0		

No. 8—i. (continued)—Parochial Property ordered to be Sold, &c.

Union.	Parish.	Amount of Purchase Money.	Sums directed to be applied by Orders of the Com- missioners.	Purposes to which the Sums have been directed to be applied.
		£ s. d.	£ s. d.	£ s. d.
Doncaster . . .	Conisbrough . .	187 0 0		
Dorchester . . .	Frome Vauchurch	44 0 0		
Dorking	Abinger	266 0 0	244 7 10	{ 212 4 0 towards cost of Union workhouse. 32 3 0 investment.
„	Capel	80 0 0		
Eastbourne . . .	Wilmington . . .	130 0 0	119 14 0	Liquidation of outstanding claims.
East Ward . . .	Orton	45 0 0		
Frome	Whatley	195 0 0		
Fylde, The . . .	Elswick	51 0 0	48 11 2	{ 32 10 8½ liquidation of outstanding claim. 16 0 5¼ towards cost of Union workhouse.
Garstang	Eccleston, Great	211 0 0		
Hartismere . . .	Rickingham Su- } perior	38 0 0		
Helston	Keverne, St. . .	177 10 0	174 11 11	{ 84 0 0 expenses of valuation. 90 11 11 investment.
Hendon	Harrow-on-the- } Hill	213 0 0		
Highworth and } Swindon	Wroughton . . .	100 0 0		
Hitchin	Kings Walden . .	15 0 0*	12 2 6	Towards cost of Union workhouse.
„	„	58 0 0		323 5 6 vide 12 Report.
Hinckley	Burbage	368 0 0	381 5 6	{ 58 0 0 towards cost of Union work- house.
„	„	Vide 6 Rep.		
Hollingbourn . .	Boughton Mal- } herbe	115 0 0		
Honiton	Harpford	40 0 0		
Hungerford . . .	Baydon	20 0 0	20 0 0	Expenses of Valuation.
„	„	60 0 0		
„	Ramsbury	242 10 0	258 1 8	{ 198 1 8 vide 4 Report. 60 0 0 expenses of valuation.
„	„	Vide 4 & 6 R.		
Ives, Saint . . .	Broughton	54 12 0		
Keynsham	Oldland	370 0 0	395 15 0	Towards cost of Union workhouse.
Kingston	Hampton	170 0 0		
Ledbury	Marcle, Little . .	60 0 0	60 0 0	{ 5 16 2 ditto. 54 4 10 investment.
Linton	Duxford	150 0 0		
Lutterworth . . .	Swinford	50 0 0		
„	Welford	291 0 0	256 15 8	Towards cost of Union workhouse.
Market Harbo- } rough	Bowden Little . .	302 0 0		
Melton Mowbray	Nether Broughton	273 0 0		
Newton Abbott . .	Ashburton	120 0 0	117 6 6	Ditto.
Newark	Beckingham . . .	111 0 0		
„	Sedgebrook	250 0 0		
Newbury	Midgham	87 10 0		
Nuneaton	Arley	167 0 0		
North Witchford.	Manea	†153 0 0	130 9 6	Ditto.
Peterborough . .	Peakirk	21 0 0		
Porstea Island . .	Portsmouth	1,500 0 0		
Royston	Heydon	65 0 0		
Rye	Brede	82 0 0		
Sevenoaks	Sevenoaks	1,010 0 0	988 2 0	Ditto.
Shipston-on-Stour	Pillerton Hersey.	60 0 0		
Sturminster . . .	Okeford Fitzpaine	50 0 0		
Sudbury	Borley	40 0 0		
Swaffham	Cressingham Great	68 13 4		

* Produced by the sale of Materials.

† Several purchasers, but one only took a conveyance.

No. 8—i. (continued)—Parochial Property ordered to be Sold, &c.

Union.	Parish.	Amount of Purchase Money.	Sums directed to be applied by Orders of the Com- missioners.	Purposes to which the Sums have been directed to be applied.
		£ s. d.	£ s. d.	£ s. d.
Taunton	Churchstanton . .	87 0 0	79 10 0	{ 63 19 1 towards cost of Union workhouse. 15 10 11 investment.
Tavistock	Lamerton	34 0 0		
Thame	Milton Little . .	19 0 0	19 0 0	Liquidation of outstanding claim.
Thetford	Honington	65 0 0		
Thingoe	Troston	20 0 0		
Thomas, St. . . .	Bridford	69 0 0		
Thrapston	Raunds	65 0 0		
Uckfield	Framfield	325 0 0	319 10 10	Investment.
„	Rotherfield	200 0 0		
Uppingham	Uppingham	346 0 0	335 13 4	{ 51 1 6 towards cost of Union work- house. 284 11 10 investment.
Westbury-upon- } Severn }	Awre	220 0 0		
West Fittle	Ripe	137 0 0 340 0 0	439 14 2	{ 324 1 10 Vide 7 Rep. 40 12 2 liquidation of outstanding claim, 75 0 2 towards cost of Union workhouse.
Wheatenhurst . . .	Eadington	30 0 0		
Whitby	Eskdaleside	93 10 0	63 9 8	{ 32 10 8 liquidation of outstanding claim. 30 19 0 expenses of valuation.
„	Ugglebarnby . . .	93 10 0	54 8 0	{ 26 1 6 liquidation of outstanding claim. 28 5 6 expenses of valuation.
Whitechurch . . .	Whitechurch	165 0 0		
Wincanton	Kington Magna . .	25 0 0		
„	Penselwood	120 0 0	26 18 1	Towards cost of Union workhouse.
Wolverhampton . .	Wednesfield	285 0 0	285 0 0	{ 161 9 6½ ditto. 123 10 5¼ investment.
Wycombe	Saunderton	121 0 0		
„	Stokenchurch . . .	120 0 0		
„	Wendover	130 0 0		
Yeovil	Chiselbrough . . .	17 0 0	15 15 10	Towards cost of Union workhouse.
York	{ Thorganby cum West Cot- tingwith . . }	270 0 0	251 14 0	Investment.

No. 8—continued.

ii.—STATEMENT showing the Purposes to which the Produce has been directed to be applied such part of the Property in the former Reports as was not previously applied.—(In continuation of List in 12th Annual Report, Appendix B. No. 10.)

Union.	Parish.	Amount of Purchase Money.	Sums directed to be applied by Orders of the Commissioners.	Purposes to which the Sums have been directed to be applied.
		£. s. d.	£. s. d.	£. s. d.
Aylesbury . . .	Weston Turville .	175 0 0 Vide 4 Rep.	170 2 6	{ 34 2 6 expenses of Valuation. 136 0 0 towards cost of Union workhouse.
„ . . .	Whitchurch . . .	126 0 0 Vide 7 and 9 Rep.	69 17 9	Expenses of Valuation.
Aylsham	Alby	102 0 0 Vide 12 Rep.	93 7 1	{ 91 14 6 liquidation of outstanding claim 1 12 7 towards cost of Union workhouse.
„	Erpingham . . .	110 0 0 Vide 12 Rep.	104 16 8	Investment.
Banbury	Farnborough . .	71 0 0 Vide 12 Rep.	62 6 6	Ditto.
Banbury	South Newington	172 0 0 Vide 12 Rep.	160 0 0	Liquidation of outstanding claim.
Bicester	Heyford, Upper .	166 0 0 Vide 11 & 12 Rep.	151 17 0	{ 21 5 0 towards cost of Union workhouse. 130 12 0 investment.
„	Kirtlington . . .	46 0 0 Vide 8 Rep.	43 7 6	Towards cost of Union workhouse.
„	Piddington . . .	75 0 0 Vide 4 Rep.	63 7 0	{ 44 17 6 ditto. 23 9 6 investment.
Bradfield	Yattenden . . .	62 0 0 Vide 12 Rep.	43 6 2	Towards cost of Union workhouse.
Bridgwater . . .	Westonzoyland .	210 0 0 Vide 12 Rep.	160 6 7	Ditto.
Bishop Stortford	Brent Pelham .	25 0 0 Vide 12 Rep.	19 0 0	Ditto.
Cosford	Cockfield	69 0 0 Vide 11 Rep.	69 0 0	Ditto.
Chard	Dowlis Wake . .	40 0 0 Vide 12 Rep.	40 0 0	Ditto.
Chesterton . . .	Dry Drayton . .	65 2 0 Vide 11 Rep.	43 1 2	Ditto.
Cirencester . . .	Maiseyhampton .	97 10 0 Vide 4 and 5 Rep.	87 1 0	{ 66 15 8 vide 5 Rep. 20 5 4 investment.
„	Sapperton . . .	75 0 0 Vide 12 Rep.	70 0 0	Towards cost of Union workhouse.
Easingwold . . .	Easingwold . . .	61 0 0 Vide 12 Rep.	58 18 6	Ditto.
East Grinstead .	Lingfield	164 0 0	145 10 8	Investment.
East Hampstead	Warfield	426 0 0 Vide 9 11 and 12 Rep.	386 17 8	{ 229 16 0 vide 11 Report. 101 10 0½ towards cost of Union workhouse. 55 11 7½ expenses of Valuation.
Ecclesall Bierlow	Ecclesall Bierlow	1,200 0 0 Vide 11 Rep.	1,173 15 0	{ 1033 15 0 vide 12 Rep. 140 0 0 investment.
Falmouth . . .	Mylor	75 0 0 Vide 12 Rep.	75 0 0	Liquidation of outstanding claim.
Guilts Cross . . .	Fersfield	305 19 6 Vide 7 Rep.	262 15 0	{ 130 5 6 vide 7th Report. 55 2 2 towards cost of Union workhouse. 40 0 0 liquidation of outstanding claim. 37 7 4 investment.
Headington . . .	Headington . . .	60 0 0 Vide 7 Rep.	42 11 4	Liquidation of outstanding claim.
Hertford	St. John	262 10 0 Vide 7 Rep.	235 7 5	Towards cost of Union workhouse.
Highworth and } Swindon . . . }	Swindon	135 0 0 Vide 11 Rep.	130 14 0	Ditto.
Hitchin	Wymondley, Lit- } tle }	15 0 0	15 0 0	Ditto.
Kingsclere . . .	Hannington . .	30 0 0 Vide 6 Rep.	8 12 1	Ditto.

No. 8—continued.

ii.—Statement showing the Purposes to which the Produce has been directed to be applied,
&c.—continued.

Union.	Parish.	Amount of Purchase Money.	Sums directed to be applied by Orders of the Commissioners.	Purposes to which the Sums have been directed to be applied.
		£. s. d.	£. s. d.	£. s. d.
Kingston	Long Ditton . .	70 0 0 Vide 10 Rep.	64 15 0	{ 35 18 0 vide 12 Rep. 29 13 4 liquidation of outstanding claim.
Lutterworth . .	Arnesby	50 0 0 Vide 12 Rep.	14 15 4½	Towards cost of Union workhouse.
„ . .	Bruntingthorpe .	41 10 0 Vide 7 Rep.	4 15 8	Ditto.
„ . .	Catthorpe	113 0 0 Vide 7 Rep.	62 10 3	Ditto.
„ . .	Gilmorton	435 0 0 Vide 8 9 and 10 Rep.	285 3 4½	Ditto.
„ . .	Kilworth, North .	172 0 0 Vide 8 Rep.	49 17 3	Ditto.
„ . .	Kimecote and Walton	306 0 0 Vide 8 Rep.	157 9 0	Ditto.
„ . .	Lutterworth . .	645 17 0 Vide 8 Rep.	486 10 3	{ 447 7 3 vide 8 Report. 39 3 0 towards cost of Union workhouse.
„ . .	Shawell	100 0 0 Vide 12 Rep.	37 5 4	Ditto.
Macclesfield . .	Macclesfield . .	400 0 0 Vide 12 Rep.	400 0 0	Ditto.
Meriden	Counden	40 0 0 Vide 10 Rep.	40 0 0	{ 3 17 10½ ditto. 36 2 1½ investment. 6 8 5½ towards cost of Union workhouse.
„	Shustoke	200 0 0 Vide 10 Rep.	200 0 0	{ 193 11 6½ investment.
Newbury	Winterbourn . .	*232 0 0	232 3 7	{ 226 9 7 vide 4 Report. 5 14 0 towards cost of Union workhouse.
Pershore	Fladbury	41 0 0 Vide 12 Rep.	41 0 0	{ 25 15 10 ditto. 15 4 2 investment.
Sevenoaks . . .	{ Workhouse of the late Penshurst Union }	†1045 10 4 Vide 6 Rep.	1045 10 4	{ 1030 17 8 vide 6 Report. 14 12 8 towards cost of Union workhouse.
„	Sundridge	55 0 0 Vide 12 Rep.	48 4 6	Ditto.
Shaftesbury . . .	{ Cann otherwise Shaston, St. Rumbold . . }	248 0 0 Vide 6 10 and 11 Rep.	249 13 3½	{ 68 9 10½ vide 10 Report. 181 3 5 cost of erecting a school for the education of poor children.
Stroud	Cranham	105 0 0 Vide 12 Rep.	100 10 6	{ 39 12 10 towards cost of Union workhouse.
Sudbury	Glemsford	120 0 0 Vide 12 Rep.	105 13 1	{ 60 17 8 investment. Ditto.
Wallingford . . .	Aston Tirrold . .	56 0 0 Vide 12 Rep.	56 0 0	{ 31 11 4 towards cost of Union workhouse. 24 8 8 investment.
„	Dorchester	125 0 0 Vide 12 Rep.	118 15	{ 12 11 9 towards cost of Union workhouse. 106 3 3 investment.
Wellington (Somerset)	Batheaton	51 0 0 Vide 9 Rep.	47 19 3	{ 33 14 9 vide 10 Report. 14 4 6 towards cost of erecting school for the education of poor children.
Weymouth	Osmington	62 10 0 Vide 8 Rep.	60 8 0	{ 10 6 7 ditto. 50 1 5 investment.
Wincanton	Castle Carey . .	136 0 0 Vide 12 Rep.	123 19 4	Towards cost of Union workhouse.
Yeovil	Mudford	55 0 0 Vide 12 Rep.	45 0 2	Ditto.

* Erroneously reported in the 4th Annual Report as £132. † Erroneously reported in the 6th Report as £1391 9s. 6d.

No. 9.—STATEMENT of the Number of Poor Persons who have Emigrated, and of the Sums which the Poor Law Commissioners have authorized to be raised or borrowed, from the 1st January to the 31st December, 1846.—(*In continuation of Statement in the 12th Annual Report, App. B. No. 12.*)

COUNTIES.	PARISHES.	Amount authorized to be raised or borrowed.	Number of Poor Persons who have Emigrated.						To what part Emigrated.
			Males.			Females.			
			Adult Persons above 14 Years of Age.	Children between 7 and 14 Years of Age.	Children under 7 Years of Age.	Adult Persons above 14 Years of Age.	Children between 7 and 14 Years of Age.	Children under 7 Years of Age.	
Bedford	Thurleigh	£. s. d. 30 0 0	3	..	..	2	1	5	Cape of Good Hope.
Bucks	Buckingham	* 35 0 0	3	1	..	1	1	1	Montreal.
"	Bletchley	115 0 0	4	1	..	2	2	..	South Australia.
"	Wingrave	25 0 0	5	..	..	..	4	4	Ditto.
Cambridge	Andrew the Less, St. Caxton	80 0 0	2	..	4	2	4	2	Montreal.
"	Alton	13 0 0	8	5	..	..	1	2	Ditto.
Corwall	Colyton	15 0 0	2	..	2	1	..	..	South Australia.
Devon	Hornead, Great	40 0 0	1	3	..	..	..	3	Ditto.
Herts	Aldington	35 0 0	3	2	..	..	..	1	South Australia.
Kent	Bearstead	10 0 0	1	3	1	1	1	3	Canada.
"	Elham	53 10 6	3	..	1	1	2	..	South Australia.
"	Aylsham	100 0 0	7	2	2	2	4	2	Canada.
Norfolk	Denton	32 0 0	1	1	1	1	1	1	South Australia.
"	Holt	70 0 0	{ 3	..	..	..	1	1	Montreal.
"	Marston, St. Lawrence	40 0 0	6	..	..	..	2	..	South Australia.
Northampton	Normanton-on-Soar	20 0 0	1	2	..	..	1	..	Canada.
Nottingham	Sutton Bonington	10 0 0	1	4	..	1	1	2	Ditto.
"	Deddington	30 0 0	1	..	3	1	1	..	Ditto.
Oxford	Crowfield	10 0 0	1	..	..	2	2	1	Montreal.
Suffolk	Stonham Aspell	10 0 0	1	..	..	..	..	..	Ditto.
"	St. Mary in the Castle	25 0 0	1	..	..	..	..	..	Canada.
Sussex	Wilmington	45 0 0	2	..	..	..	3	2	Montreal.
"	Wraxhall, North	20 0 0	1	2	..	..	1	1	Ditto.
Wilts									

* Vide 11th Annual Report.

† Vide 12th Annual Report.

No. 10.—VACCINATION EXTENSION ACT.—ABSTRACT of RETURNS from 539 Unions and Parishes in England and Wales, of the Number of Persons Vaccinated in such Unions and Parishes, in the Year ended 29th September, 1846.

COUNTIES.	Number of Unions, &c.	Number and Ages of Persons Vaccinated.			Number of such cases which on inspection proved to have been successfully Vaccinated.			Number of Registered Births in the Unions, &c., during the Year.
		Under One Year.	Above One Year.	Total.	Under One Year.	Above One Year.	Total.	
ENGLAND.								
Bedford	4	677	3,128	3,805	656	3,034	3,690	3,015
Berks	10	1,062	2,686	3,748	1,024	2,578	3,602	4,566
Buckingham	7	599	1,921	2,774	647	1,731	2,632	3,867
Cambridge	8	908	2,184	3,092	873	2,092	2,965	5,406
Chester	9	5,071	3,159	8,230	4,854	3,038	7,892	12,267
Cornwall	11	1,601	2,019	3,620	1,494	1,893	3,387	9,492
Cumberland	9	2,388	1,123	3,511	2,262	1,012	3,274	6,137
Derby	9	1,938	2,203	4,142	1,842	2,123	3,965	8,320
Devon	18	2,788	4,649	8,178	2,713	4,455	7,875	14,208
Dorset	11	1,377	3,560	5,908	1,266	3,348	5,585	4,844
Durham	12	4,790	1,659	6,449	4,600	1,618	6,218	13,080
Essex	16	3,133	4,876	8,009	2,894	4,398	7,292	9,085
Gloucester	16	3,450	8,501	11,951	3,234	7,830	11,064	10,533
Hereford	7	358	1,552	1,910	345	1,489	1,834	3,192
Hertford	10	498	1,262	1,768	489	1,211	1,700	4,234
Huntingdon	2	404	1,704	2,108	392	1,534	1,926	1,365
Kent	25	4,118	5,057	9,175	3,941	4,678	8,619	16,898
Lancaster	25	26,170	8,456	34,626	24,492	8,018	33,630	69,816
Leicester	9	1,668	2,158	4,704	1,608	2,134	4,591	6,796
Lincoln	13	2,737	3,072	5,905	1,748	3,030	5,717	11,551
Middlesex	30	15,923	5,109	21,032	15,237	4,741	19,978	52,631
Monmouth	3	1,063	795	1,858	1,034	779	1,813	3,272
Norfolk	20	1,732	4,139	5,932	1,642	3,962	5,655	10,935
Northampton	10	629	760	2,105	597	715	2,028	5,611
Northumberland	8	4,074	956	5,177	3,937	892	4,976	7,379
Nottingham	9	2,498	1,898	4,396	2,455	1,870	4,325	9,374
Oxford	5	514	2,009	2,523	507	1,959	2,466	3,135
Rutland	2	62	138	200	62	136	198	689
Salop	10	867	1,160	2,027	814	1,102	1,916	4,443
Somerset	14	3,599	4,800	8,399	3,388	4,643	8,031	12,021
Southampton	22	1,380	2,786	4,166	1,227	2,492	3,719	7,435
Stafford	15	7,428	4,789	12,217	7,204	4,591	11,795	16,737
Suffolk	11	564	1,649	2,213	550	1,575	2,125	7,155
Surrey	17	5,270	2,346	7,616	5,147	2,273	7,420	19,277
Sussex	18	858	1,610	2,468	830	1,521	2,351	7,838
Warwick	10	2,660	2,618	5,278	2,518	2,500	5,018	13,129
Westmoreland	3	644	1,093	1,737	630	1,062	1,692	1,598
Wilts	15	1,309	3,086	4,395	1,240	3,005	4,245	5,787
Worcester	11	5,649	5,366	11,015	5,329	5,215	10,544	11,693
York East Riding	10	1,983	761	2,744	1,913	729	2,642	7,598
„ North Riding	13	1,206	1,261	2,467	1,118	1,219	2,337	4,820
„ West Riding	19	9,657	5,693	14,870	9,400	5,600	13,397	32,004
Total	506	135,304	119,751	258,448	128,153	113,725	246,129	463,233
WALES.								
Anglesey	1	313	564	877	302	554	856	1,088
Brecknock	2	264	556	820	243	543	786	1,099
Cardigan	5	342	1,495	1,837	299	1,260	1,559	2,362
Carmarthen	3	248	605	853	237	541	778	1,673
Carnarvon	3	411	382	793	377	371	748	2,021
Denbigh	3	367	717	1,084	362	711	1,073	2,021
Flint	2	405	461	866	405	435	840	1,018
Glamorgan	3	1,440	868	2,308	1,382	825	2,207	3,548
Merioneth	4	369	1,560	1,929	366	1,471	1,837	1,365
Montgomery	2	112	150	262	106	141	247	1,204
Pembroke	3	315	748	1,063	292	734	1,026	2,532
Radnor	2	24	55	79	24	55	79	316
Total	33	4,610	8,161	12,771	4,395	7,641	12,036	20,247
Total England and Wales }	539	139,914	127,912	271,219	132,548	121,366	258,165	483,480

No. 11.

NUMBER of WORKHOUSES in Unions and Parishes under the Poor Law Amendment Act, and under Local Acts, in England and Wales; showing also the Number of Inmates which they are calculated to receive, with the Population of each Union, &c., in 1841.

Name of Union.	Number of Work-houses.	The highest Number to be received therein, as fixed by the Poor Law Commissioners.	Population in 1841.	Name of Union.	Number of Work-houses.	The highest Number to be received therein, as fixed by the Poor Law Commissioners.	Population in 1841.
Aberayron. . . .	1	60	12,874	Basingstoke . . .	1	230	16,636
Abergavenny . . .	1	156	50,834	Bath	1	703	69,232
Aberystwith . . .	1	200	22,242	Battle	1	440	12,034
Abingdon	1	380	18,789	Beaminster . . .	1	200	15,112
Albans, St. . . .	1	264	17,051	Bedale	1	100	8,596
Alcester	1	200	16,833	Bedford	1	400	31,767
*Alderbury . . .	1	220	14,171	Bedminster . . .	1	300	36,268
Alnwick	1	148	18,768	Belford	1	50	6,421
Alresford	1	200	7,092	Bellingham . . .	1	53	7,462
Alston with Gar- rigill }	1	80	6,063	Belper	1	340	46,235
Alton	1	220	11,299	Berkhampstead . .	1	134	11,512
Altrincham . . .	1	250	31,019	*Bermondsey . . .	1	900	34,947
Amersham	1	300	18,207	Berwick-upon- Tweed }	1	160	20,938
Amesbury	1	175	7,698	*Bethnal Green . .	1	1,016	74,087
Amphill	1	460	15,681	Beverley	1	160	18,957
Andover	1	280	16,998	Bicester	1	300	15,201
Asaph, St. . . .	1	265	23,568	Bideford	1	200	19,568
Ashbourne	1	140	20,658	Biggleswade . . .	1	360	20,694
Ashby-de-la-Zouch	1	300	24,234	Billericay	1	240	14,934
Ashford, East . .	1	370	11,536	Billesdon	1	80	6,810
Ashford, West . .	1	240	11,329	Bingham	1	164	16,196
Ashton-under-Lyne	1	145	101,570	†Birmingham . . .	2	981	138,215
Aston	1	360	50,928	Bishop Stortford . .	1	425	19,380
Atcham	1	300	18,842	Blaby	1	235	13,699
Atherstone	1	200	10,866	Blackburn	1	650	75,091
Auckland	1	66	21,979	Blandford	1	200	13,856
Austell, St. . . .	1	350	31,417	Blean	1	416	13,745
Axbridge	1	520	32,206	Blofield	1	233	10,555
Axminster	1	350	20,585	Blything	1	600	27,319
Aylesbury	1	150	22,134	Bodmin	1	250	20,800
Aylsham	2	365	20,056	Bolton	2	412	97,519
Bakewell	1	220	33,082	Bootle	2	64	5,516
Bala	1	120	6,953	Bosmere and Clay- don }	1	500	16,521
Banbury	1	300	28,482	Boston	1	490	34,680
Bangor and Beau- maris }	1	200	25,902	Bourn	1	300	19,832
Barnet	1	215	13,751	Brackley	1	200	13,508
Barnstaple	1	163	37,452	Bradfield	1	400	15,557
Barrow-upon-Soar	1	342	19,695	Bradford, Wilts . .	1	316	13,379
Basford	1	370	59,634	Bradford, Yorkshire	2	230	132,164
				Braintree	1	354	16,018

Those marked thus * are single Parishes under the Poor Law Amendment Act.

Those marked thus † are Incorporations and single Parishes under Local Acts.

NOTE.—Incorporations under Gilbert's Act, and other Parishes not in Union under the Poor Law Amendment Act, numbering about 500 places, are not included in the above Return.

No. 11--continued.

Number of Workhouses in Unions and Parishes under the Poor Law Amendment Act,
and under Local Acts, in England and Wales, &c.—continued.

Name of Union.	Number of Work-houses.	The highest Number to be received therein, as fixed by the Poor Law Commissioners.	Population in 1841.	Name of Union.	Number of Work-houses.	The highest Number to be received therein, as fixed by the Poor Law Commissioners.	Population in 1841.
Brampton . . .	1	100	10,525	Chesterton . . .	1	300	21,608
Brecknock . . .	1	100	17,689	†Chichester, City of	1	190	8,512
Brentford . . .	1	460	37,054	Chippenham . . .	2	337	23,297
Bridge . . .	1	350	10,981	Chipping Norton	1	230	16,151
Bridgend and Cow- bridge . . .	1	200	21,357	Chipping Sodbury	1	288	19,230
Bridgnorth . . .	3	177	16,118	Chorley . . .	2	370	38,836
Bridgwater . . .	1	230	31,778	Chorlton . . .	1	396	93,736
Bridlington . . .	1	60	13,059	Christchurch . . .	1	120	7,828
Bridport . . .	1	200	16,695	Church Stretton . .	1	100	6,069
†Brighton . . .	1	600	46,661	Cirencester . . .	1	260	20,726
†Bristol, City of	1	780	64,266	Cleobury Mortimer	1	133	8,708
Brixworth . . .	1	256	14,330	†Clerkenwell, St. } James . . . }	1	500	56,756
Bromley . . .	1	300	16,079	Clifton . . .	3	426	66,233
Bromsgrove . . .	1	320	22,427	Clitheroe . . .	2	180	23,018
Bromyard . . .	1	156	11,494	Clun . . .	1	200	10,024
Buckingham . . .	1	250	14,239	Clutton . . .	1	401	25,046
Buntingford . . .	1	162	6,790	Cockermouth . . .	1	300	35,676
Burnley . . .	2	310	54,192	Colchester . . .	1	306	17,790
Burton-on-Trent . .	1	320	28,878	Columb St. Major	1	180	16,167
Bury, Lancashire	4	432	77,496	Congleton . . .	1	354	29,040
Bury St. Edmund's	1	200	12,544	Cookham . . .	1	225	11,060
Caistor . . .	1	200	27,068	Corwen . . .	1	120	15,098
Calne . . .	1	200	9,324	Cosford . . .	1	400	18,237
*Camberwell . . .	1	320	39,867	†Coventry, City of.	1	320	30,743
Cambridge . . .	1	374	24,453	Cranbrook . . .	1	350	13,163
†Canterbury, City of	1	269	14,812	Crediton . . .	1	281	22,076
Cardiff . . .	1	260	32,552	Crickhowell . . .	1	70	17,666
Cardigan . . .	1	120	19,901	Cricklade and } Wootton Bassett }	1	250	13,165
Carlisle . . .	3	441	36,084	Croydon . . .	1	350	27,721
Carmarthen . . .	1	260	37,512	Cuckfield . . .	1	363	17,132
Carnarvon . . .	1	197	28,511	Darlington . . .	1	154	21,488
Castle Ward . . .	1	100	14,537	Dartford . . .	1	460	25,361
Catherington . . .	1	90	2,356	Daventry . . .	1	300	21,467
Caxton and Ar- } rington . . . }	1	170	10,080	Depwade . . .	1	450	25,590
Cerne . . .	1	160	7,259	Derby . . .	1	450	35,015
Chailey . . .	3	220	7,809	Devizes . . .	1	301	22,130
Chapel-en-le-Frith	1	100	11,686	Dewsbury . . .	3	233	60,713
Chard . . .	1	330	26,609	Docking . . .	1	513	16,930
Cheadle . . .	1	160	17,859	Doncaster . . .	1	300	32,400
Chelmsford . . .	1	450	30,603	Dorchester . . .	1	233	16,121
*Chelsea . . .	1	558	40,177	Dore . . .	1	100	9,138
Cheltenham . . .	2	380	40,221	Dorking . . .	1	250	10,968
Chepstow . . .	1	208	16,776	Dover . . .	1	400	24,522
Chertsey . . .	1	220	14,929	Downham . . .	1	250	19,200
†Chester, City of	1	300	22,159	Driffild . . .	1	180	16,829
Chesterfield . . .	1	320	39,379	Droitwich . . .	1	194	17,465
Chester-le-Street . .	1	110	18,357	Droxford . . .	1	200	10,282

No. 11—continued.

Number of Workhouses in Unions and Parishes under the Poor Law Amendment Act, and under Local Acts, in England and Wales, &c.—continued.

Name of Union.	Number of Work-houses.	The highest Number to be received therein, as fixed by the Poor Law Commissioners.	Population in 1841.	Name of Union.	Number of Work-houses.	The highest Number to be received therein, as fixed by the Poor Law Commissioners.	Population in 1841.
Dudley . . .	3	328	86,028	†George, St., Hano- ver Square . . }	1	700	66,453
Dunmow . . .	1	450	19,884	Germans, St. . .	1	205	16,120
Durham . . .	1	125	27,919	Glanford Brigg . .	1	250	29,828
Dursley . . .	1	280	16,621	Glendale . . .	1	70	14,217
Easingwold . .	1	130	11,323	Glossop . . .	1	60	14,575
Eastbourne . .	1	336	7,950	Gloucester. . .	1	250	26,838
East Grinstead .	4	318	12,619	Godstone . . .	1	205	11,459
Easthampstead. .	1	100	5,935	Goole . . .	1	94	12,535
East Retford . .	1	175	21,376	Grantham . . .	1	200	25,619
Eastry . . .	2	823	23,928	Gravesend and Mil- ton . . . }	1	164	15,665
*East Stonehouse .	1	130	9,712	Greenwich . . .	1	1,044	80,811
East Ward . . .	1	172	13,807	Guildford . . .	1	334	23,085
Ecclesall Bierlow .	1	428	31,645	Guiltecross . . .	1	340	11,965
Edmonton . . .	2	764	52,569	Guisborough . . .	1	100	10,543
Elham . . .	1	301	14,662				
Ellesmere . . .	1	350	16,329	Hackney . . .	1	522	42,274
Ely. . .	1	340	20,077	Hailsham . . .	2	329	12,433
Epping . . .	1	232	15,987	Halifax . . .	1	425	109,175
Epsom . . .	1	350	17,251	Halstead . . .	1	332	17,691
Erpingham . . .	2	365	20,513	Haltwhistle . . .	1	80	5,949
Eton . . .	1	350	20,247	Hambledon . . .	1	221	12,811
Evesham . . .	1	130	13,892	Hardingstone . .	1	130	8,668
†Exeter, City of .	1	400	31,312	Hartismere . . .	2	320	18,529
				Hartley Wintney .	1	168	10,722
Faith's, St.. . .	1	323	11,556	Haslingden . . .	2	190	41,280
Falmouth . . .	3	264	21,654	Hastings . . .	1	250	14,847
Fareham . . .	1	278	14,595	Hatfield . . .	1	188	6,067
Faringdon . . .	1	306	15,582	Havant . . .	1	200	6,642
Farnham . . .	2	180	10,658	Haverfordwest . .	1	250	37,139
Faversham . . .	1	400	15,915	Hay . . .	1	110	11,330
Festiniog . . .	1	140	15,437	Hayfield . . .	1	166	9,516
Flegg, East and } West . . . }	1	270	7,684	Headington . . .	1	220	14,091
Foleshill . . .	2	131	17,235	Helmsley . . .	2	50	12,010
Fordingbridge . .	1	250	6,705	Helston . . .	2	264	32,546
Forehoe . . .	1	450	13,529	Hemel Hempstead	1	200	11,499
Freebridge Lynn .	1	160	12,578	Hendon . . .	2	300	15,444
Frome . . .	1	396	25,807	Henley . . .	1	276	17,544
Fulham . . .	2	219	22,772	Henstead . . .	1	362	11,381
Fylde, The . . .	1	200	20,940	Hereford . . .	1	250	25,289
				Hertford . . .	1	242	14,145
Gainsborough. .	1	174	25,855	Hexham . . .	1	264	27,929
Garstang . . .	1	56	13,017	Highworth and } Swindon . . }	1	466	15,559
Gateshead . . .	1	276	38,747	Hinckley . . .	1	400	15,589
*George, St., in the }	1	800	41,351	Hitchin . . .	1	300	22,346
East. . . }				Holbeach . . .	1	271	16,997
*George, St., the }	2	589	46,622	Holborn . . .	1	750	44,521
Martyr . . . }				Hollingbourn . .	1	425	13,830

No. 11--continued.

Number of Workhouses in Unions and Parishes under the Poor Law Amendment Act, and under Local Acts, in England and Wales, &c.—continued.

Name of Union.	Number of Work-houses.	The highest Number to be received therein, as fixed by the Poor Law Commissioners.	Population in 1841.	Name of Union.	Number of Work-houses.	The highest Number to be received therein, as fixed by the Poor Law Commissioners.	Population in 1841.
Holywell . . .	1	302	40,787	Leominster . . .	1	141	14,393
Honiton . . .	1	250	23,891	Lewes	3	204	9,846
Hoo	1	150	2,794	Lewisham	1	300	23,013
Horncastle . . .	1	260	23,222	Lexden and Wins- tree	1	320	20,881
Horsham	1	255	13,410	Leyburn	1	110	9,957
Houghton-le-Spring	1	44	16,067	Lichfield	1	187	24,349
Howden	1	200	14,265	Lincoln	1	300	36,110
Hoxne	1	300	15,797	Linton	1	301	12,958
Huddersfield . .	5	301	107,140	Liskeard	1	275	26,484
Hungerford . . .	1	280	19,892	*Liverpool	2	2,080	223,054
Huntingdon . . .	1	226	18,431	Llandilo Fawr . .	1	120	17,128
Hursley	1	111	2,592	Llandovery . . .	1	110	14,726
Ipswich	1	400	25,254	Llanelly	1	130	20,178
Islington, St. Mary	1	350	55,690	Llanfyllin	1	250	20,445
Ives, St.	1	246	19,107	Loddon and Cla- vering	1	600	14,472
†James, St., West- minster }	1	800	37,398	London, City of (a)	2	1,035	55,967
Keighley	2	101	36,175	London, East . . .	2	606	39,655
Kendal	2	581	34,694	London, West . . .	2	659	33,629
*Kensington . . .	1	263	26,834	Longtown	1	150	9,722
Kettering	1	218	18,327	Loughborough . .	1	370	24,606
Keynsham	1	257	21,710	Louth	1	350	29,588
Kidderminster . .	1	300	29,408	Ludlow	1	250	17,521
Kingsbridge . . .	1	350	21,537	†Luke, St., Middlesex	1	654	49,829
Kingsclere	1	225	8,463	Luton	1	312	17,913
King's Lynn . . .	1	310	16,554	Lutterworth . . .	1	195	16,039
King's Norton . .	1	120	21,674	Lymington	1	270	11,489
Kingston-on- Thames }	1	334	23,974	Macclesfield . . .	1	574	56,018
†Kingston-on-Hull	1	800	41,629	Madeley	2	145	26,253
Kington	1	160	12,221	Maidstone	1	650	32,310
Knighton	1	120	9,315	Maldon	1	350	20,838
*Lambeth	2	1,600	115,883	Malling	1	350	17,933
Lancaster	1	350	24,012	Malmsbury	1	230	14,716
Lanchester	1	40	10,946	Malton	1	140	21,949
Langport	1	300	18,109	Manchester	1	1,265	192,408
Launceston . . .	1	180	16,746	Mansfield	1	312	27,627
Ledbury	1	170	12,899	†Margaret, St., and St. John, West- minster }	1	600	56,481
*Leeds	2	276	88,741	Market Bosworth .	1	240	13,600
Leek	1	250	21,307	Market Drayton . .	1	250	13,950
Leicester	1	420	50,932	Market Harborough	1	200	15,731
Leigh	2	238	28,568	Marlborough . . .	1	200	9,234
Leighton Buzzard	1	250	15,042	*Martin's, St., in the Fields . . . }	1	650	25,195

(a) The poor of the City of London Union are farmed out at Marlborough House and Stepney House.

No. 11—*continued.*

Number of Workhouses in Unions and Parishes under the Poor Law Amendment Act, and under Local Acts, in England and Wales, &c.—*continued.*

Name of Union.	Number of Work-houses	The highest Number to be received therein, as fixed by the Poor Law Commissioners.	Population in 1841.	Name of Union.	Number of Work-houses.	The highest Number to be received therein, as fixed by the Poor Law Commissioners.	Population in 1841.
†Marylebone, St. . .	1	2,200	138,164	Oakham	1	150	11,218
Martley	1	160	13,117	Okehampton . . .	1	230	22,001
Medway	2	640	36,590	Olave, St. . . .	1	435	18,427
Melksham	1	300	18,879	Ongar	1	240	11,804
Melton Mowbray . .	1	250	19,297	Ormskirk	1	200	34,975
Mere	1	150	8,498	Orsett	1	195	10,157
Meriden	1	160	11,602	†Oswestry	1	700	22,432
Midhurst	1	390	13,320	Oundle	1	154	14,975
Mildenhall	1	110	9,184	†Oxford, City of .	1	265	19,775
Milton	1	325	11,493				
Mitford and Laun- ditch}	1	600	28,493	†Pancras, St. . . .	1	1,500	129,763
Monmouth	1	180	24,524	Pateley Bridge . .	1	50	7,999
†Montgomery and Pool}	1	251	16,859	Pattrington . . .	1	175	8,677
Morpeth	1	92	14,955	Pembroke	1	200	19,671
Mutford and Loth- ingland }	1	500	16,391	Penkridge	1	200	16,074
				Penrith	1	240	20,989
Nantwich	1	250	33,811	Penzance	1	386	50,100
Narberth	1	150	21,753	Pershire	1	212	13,382
Neath	1	110	32,627	Peterborough . .	1	255	25,304
Neots, St.	1	338	18,035	Petersfield	1	140	7,461
Newark	1	250	27,350	Petworth	3	307	9,681
Newbury	1	370	19,963	Pewsey	1	200	12,259
Newcastle in Emlyn	1	150	20,860	Pickering	1	90	10,251
Newcastle under Lyme}	1	350	19,476	Plomesgate	1	373	21,059
Newcastle on Tyne	1	500	71,850	†Plymouth	1	350	36,527
Newent	1	150	11,687	Plympton, St. Mary	1	200	19,817
New Forest	1	220	13,244	Pocklington . . .	1	40	15,432
Newhaven	1	140	4,633	Pontypool	1	130	25,037
†Newington, St. Mary	1	320	54,606	Poole	1	202	12,074
Newmarket	1	394	27,383	Poplar	1	501	31,090
Newport, Mon- mouthshire . . . }	1	180	33,051	Portsea Island . .	1	1,150	53,036
Newport, Salop . .	2	120	14,717	Potterspurty . . .	1	200	9,794
Newport Pagnell . .	1	274	22,999	Prescot	1	355	43,739
Newton Abbot . . .	1	450	44,358	Preston	4	791	77,189
Newtown and Llanidloes . . . }	1	400	25,958	Pwllheli	1	180	21,609
Northallerton . . .	1	42	12,575				
Northampton . . .	1	304	28,103	Radford	1	190	22,470
North Aylesford . .	1	292	14,676	Reading	2	350	19,528
Northleach	1	200	10,661	Redrath	1	500	48,062
Northwich	1	300	29,018	Reeth	1	60	6,758
North Witchford . .	1	300	14,773	Reigate	1	230	14,329
†Norwich	1	355	61,846	Richmond, Surrey	1	250	13,558
Nottingham	1	1,150	53,080	Richmond, Yorkshire	1	130	13,475
Nuneaton	1	226	12,240	Ringwood	1	120	5,303
				Risbridge	2	221	17,440
				Rochdale	5	262	60,577
				Rochford	1	350	14,617
				Romford	1	510	22,216
				Romney Marsh . .	1	200	5,200
				Romsey	1	240	10,387

No. 11—continued.

Number of Workhouses in Unions and Parishes under the Poor Law Amendment Act, and under Local Acts, in England and Wales, &c.—continued.

Name of Union.	Number of Work-houses.	The highest Number to be received therein, as fixed by the Poor Law Commissioners.	Population in 1841.	Name of Union.	Number of Work-houses.	The highest Number to be received therein, as fixed by the Poor Law Commissioners.	Population in 1841.
Ross	1	200	16,763	Stockbridge . . .	1	150	7,096
Rothbury . . .	1	52	7,297	Stockport	1	690	85,672
Rotherham . . .	1	200	28,783	Stockton	2	80	33,944
*Rotherhithe . .	1	340	13,916	Stokesley	1	50	9,046
Royston	1	300	18,139	†Stoke Damerell . .	1	300	33,820
Rugby	1	165	20,601	*Stoke-upon-Trent .	1	844	47,925
Ruthin	1	250	16,619	Stone	1	300	18,837
Rye	1	436	11,792	Stourbridge . . .	1	600	47,948
Saffron Walden .	1	330	18,821	Stow	1	500	19,675
Salford	1	350	70,228	Stow-on-the-Wold .	1	180	9,522
†Salisbury, City of .	1	173	10,086	Strand, The . . .	1	660	43,894
Samford	1	400	11,818	Stratford-on-Avon .	1	210	20,202
Saviour's, St. . .	1	500	32,980	Stroud	1	500	38,920
Scarborough . . .	1	170	21,305	Sturminster . . .	1	130	10,235
Sculcoates . . .	1	260	36,207	Sudbury	1	370	30,048
Sedbergh	2	100	4,836	Sunderland . . .	1	300	56,226
Sedgefield . . .	1	50	5,970	Swaffham	1	445	13,084
Seisdon	1	80	12,297	Swansea	1	200	38,641
Selby	1	189	15,100	Tamworth	1	120	12,904
Settle	1	200	14,096	Taunton	1	410	33,422
Sevenoaks	1	494	22,210	Tavistock	1	215	23,995
Shaftesbury . . .	1	200	13,106	Teesdale	1	160	19,574
Shardlow	1	280	32,640	Tenbury	1	60	7,066
Sheffield	1	850	85,076	Tendring	1	406	26,251
Sheppey	1	185	10,856	Tenterden	1	325	10,999
Shepton Mallet . .	1	218	17,642	Tetbury	1	90	5,891
Sherborne	1	240	12,242	Tewkesbury . . .	1	350	14,957
Shiffnal	1	150	11,050	Thakeham	1	250	7,578
Shipston-on-Stour .	1	230	19,685	Thame	1	370	15,605
†Shoreditch, St. } Leonard's . . . }	1	830	83,432	Thanet, Isle of . .	1	500	31,467
†Shrewsbury . . .	1	500	18,285	Thetford	1	300	17,542
Skipton	1	200	28,736	Thingoe	1	300	18,031
Skirlaugh	1	120	9,013	Thirsk	1	192	12,639
Sleaford	1	243	23,234	Thomas, St. . . .	1	450	47,105
Solihull	1	150	12,406	Thornbury	1	302	16,466
Southam	1	180	9,907	Thorne	1	150	15,316
†Southampton . .	1	185	27,744	Thrapston	1	180	12,041
Southmolton . . .	1	220	20,978	Ticehurst	1	220	14,197
South Shiedls . .	1	260	28,907	Tisbury	1	140	10,106
South Stoneham . .	1	150	12,692	Tiverton	1	300	32,499
Southwell	1	191	25,011	Tonbridge	1	400	23,814
Spalding	1	300	20,549	Torrington	1	220	18,188
Spilsby	1	250	26,699	Totnes	1	382	34,126
Stafford	1	398	20,293	Towcester	1	200	12,537
Staines	1	300	13,216	Truro	3	331	43,137
Stamford	1	296	17,066	Tunstead and Hap- } ping }	1	800	15,436
Stepney	4	1,302	90,657	Tynemouth	1	290	55,625
Steypning	1	230	14,353	Uckfield	1	418	16,447

No. 11—continued.

Number of Workhouses and Unions in Parishes under the Poor Law Amendment Act, and under Local Acts, in England and Wales, &c.—continued.

Name of Union.	Number of Work-houses.	The highest Number to be received therein, as fixed by the Poor Law Commissioners.	Population in 1841.	Name of Union.	Number of Work-houses.	The highest Number to be received therein, as fixed by the Poor Law Commissioners.	Population in 1841.
Ulverstone . . .	1	350	26,746	Whitchurch(Hants)	1	69	5,619
Uppingham . . .	1	140	11,932	†Whitchurch, Salop	1	150	6,282
Upton-on-Severn . .	1	150	16,886	Whitechapel . . .	2	1,050	71,758
Uttoxeter . . .	1	200	15,819	Whitehaven . . .	2	335	29,971
Uxbridge . . .	1	250	18,889	*Whittlesey . . .	1	200	9,032
Wakefield . . .	1	150	45,648	Wigan . . .	2	480	66,032
Wallingford . . .	1	300	13,930	†Wight, Isle of . .	1	800	42,550
Walsall . . .	1	400	34,274	Wigton . . .	1	200	23,366
Walsingham . . .	1	300	20,960	Williton . . .	1	300	19,379
Wandsworth and } Clapham . . . }	1	550	39,853	Wilton . . .	1	240	10,327
Wangford . . .	1	452	13,860	Wimborne and } Cranborne . . . }	1	186	15,949
Wantage . . .	1	330	16,826	Winanton . . .	1	200	21,286
Ware . . .	1	300	15,528	Winchcombe . . .	1	118	10,000
Wareham and Pur- } beck . . . }	1	250	16,542	Winchester, New .	1	300	20,452
Warminster . . .	1	240	17,109	Windsor . . .	1	307	20,502
Warrington . . .	2	280	33,034	Winslow . . .	1	250	8,376
Warwick . . .	1	257	37,209	Wirral . . .	1	120	31,532
Watford . . .	1	373	18,009	Wisbech . . .	1	600	31,484
Wayland . . .	1	300	11,168	Witham . . .	1	297	15,407
Weardale . . .	1	70	10,174	Witney . . .	1	450	22,963
Wellingborough . .	1	330	20,133	Woburn . . .	1	313	11,282
Wellington, Salop	2	246	19,901	Wokingham . . .	1	200	12,803
Wellington,Somer- } set . . . }	1	250	21,777	Wolstanton and } Burslem . . . }	1	400	32,669
Wells . . .	1	300	20,611	Wolverhampton . .	1	528	68,425
Welwyn . . .	1	60	1,956	Woodbridge . . .	1	350	23,015
Wem . . .	1	150	11,570	Woodstock . . .	1	200	13,390
Weobly . . .	1	115	8,478	Worcester . . .	1	350	27,130
Westbourne . . .	1	220	6,668	Worksop . . .	1	200	17,975
West Bromwich . .	2	250	52,596	Wrexham . . .	1	424	39,542
Westbury-on-Severn	1	130	14,619	Wycombe . . .	2	630	32,053
Westbury and } Whorwelsdown. }	1	320	13,395	*Yarmouth, Great .	1	400	24,031
West Derby . . .	1	450	88,652	Yeovil . . .	1	300	27,894
West Firle . . .	1	140	2,529	York . . .	1	100	47,779
West Ham . . .	1	569	26,919				
Westhampnett . .	1	510	14,157	Totals of 603 } Unions and single Parishes under the Poor Law Amendment Act and Local Acts. }	689	184,320	15,082,850
West Ward . . .	1	73	7,968				
Weymouth . . .	1	300	18,683				
Wheatenhurst . .	1	160	7,970				
Whitby . . .	1	170	20,100				

No. 11--continued.

Number of Workhouses in Unions and Parishes under the Poor Law Amendment Act, and under Local Acts, in England and Wales, &c.—continued.

UNIONS THAT HAVE NO WORKHOUSES.			
[Name of Union.	Population in 1841.	Name of Union.	Population in 1841.
Anglesey	38,105	Merthyr Tydvil	52,864
Boughton, Great	25,896	†Oldham	72,394
Builth	8,714	Presteigne	3,517
Camelford	8,063	†Paddington.	25,173
Conway	10,706	Rhayader	6,722
Dolgelly	13,208	Runcorn	22,854
Dulverton	5,670	Stratton.	9,432
Easington	15,757	Todmorden	31,656
*Giles, St., and St. George } Bloomsbury. }	54,292	Tregaron	10,253
Holsworthy	12,333	Wortley.	23,214
Lampeter	9,866	Total Population of 23 Unions, &c., that have no Workhouses . . . }	485,317
Llaurwst	12,322		
Machynlleth	12,306		

* Part of Workhouse taken down and being rebuilt. † Not in operation.
‡ Paddington Workhouse now building.

SUMMARY OF THE FOREGOING TABLE.

Number of Unions and Parishes under the Poor Law Amendment Act and					}	541
under Local Acts having 1 Workhouse						
“	“	2 Workhouses				46
“	“	3 Workhouses				10
“	“	4 Workhouses				4
“	“	5 Workhouses				2
Total Number of Unions and Parishes under the Poor Law Amendment Act					}	603
and under Local Acts having Workhouses						

WORKHOUSE ACCOMMODATION AND POPULATION.

Number of Unions,&c. having Work-houses.	Number of Work-houses.	Number of Inmates they will accommodate.	Population in 1841.	Number of Unions,&c. not having Work-houses.	Population in 1841.	Population of 626 Unions, &c., under the Poor Law Amendmen Act and under Local Acts.
603	689	184,320	15,082,850	23	485,317	15,568.167

No. 12.

i.—NAMES of UNIONS and Single Parishes in England and Wales under the Poor Law Amendment Act, and under Local Acts, with the Population according to the Census of 1841; and the Area in Statute Acres.

UNIONS.	Area in Statute Acres. (a)	Population in 1841.	UNIONS.	Area in Statute Acres.	Population in 1841.
Aberayron	Not known	12,874	Belford	37,278	6,421
Abergavenny	80,580	50,834	Bellingham	211,719	7,462
Aberystwith	Not known	22,242	Belper	65,860	46,235
Abingdon	60,750	18,789	Berkhampstead . . .	25,930	11,512
Alban's, St.	40,441	17,051	† Bermondsey	610	34,947
Alcester	51,493	16,833	Berwick-on-Tweed . .	49,090	20,938
Alderbury	52,337	14,171	† Bethnal Green, . . .	760	74,087
Alnwick	87,605	18,768	Beverley	77,800	18,957
Alresford	36,084	7,092	Bicester	67,076	15,201
† Alston with Garrigill	40,000	6,063	Bideford	78,150	19,568
Alton	43,123	11,299	Biggleswade	56,560	20,694
Altrincham	64,914	31,019	Billericay	54,640	14,934
Amersham	45,680	18,207	Billesdon	45,960	6,810
Amesbury	63,590	7,698	Bingham	68,889	16,196
Ampthill	42,592	15,681	Birmingham	2,660	138,215
Andover	83,525	16,998	Bishop Stortford . . .	49,813	19,380
Anglesey	Not known	38,105	Blaby	32,024	13,699
Asaph, St.	Not known	23,568	Blackburn	33,261	75,091
Ashbourne	87,390	20,658	Blandford	66,590	13,856
Ashby-de-la-Zouch . .	47,601	24,234	Blean	26,246	13,745
Ashford, East	54,003	11,536	Blofield	44,871	10,555
Ashford, West	37,731	11,329	Blything	90,221	27,319
Ashton-under-Lyne . .	41,410	101,570	Bodmin	87,410	20,800
Aston	29,960	50,928	Bolton	40,955	97,519
Atcham	107,640	18,842	Boole	70,480	5,516
Atherstone	22,735	10,866	Bosmere and Claydon .	58,270	16,521
Auckland	58,289	21,979	Boston	96,950	34,680
Austell, St.	54,396	31,417	Boughton, Great . . .	97,109	25,896
Axbridge	95,110	32,206	Bourn	84,962	19,832
Axminster	59,592	20,585	Brackley	55,860	13,508
Aylesbury	73,630	22,134	Bradfield	66,635	15,557
Aylsham	62,984	20,056	Bradford, Wilts . . .	19,680	13,379
			Bradford, Yorkshire .	36,486	132,164
Bakewell	94,019	33,082	Braintree	37,939	16,018
Bala	Not known	6,953	Brampton	95,520	10,525
Banbury	76,196	28,482	Brecknock	Not known	17,689
Bangor and Beaumaris	Not known	25,902	Brentford	20,510	37,054
Barnet	24,532	13,751	Bridge	37,113	10,981
Barnstaple	141,630	37,452	Bridgend and Cowbridge	Not known	21,357
Barrow-on-Soar	45,917	19,695	Bridgnorth	67,882	16,118
Basford	86,231	59,634	Bridgwater	85,816	31,778
Basingstoke	65,527	16,636	Bridlington	63,410	13,059
Bath	29,215	69,232	Bridport	31,788	16,695
Battle	49,875	12,034	* Brighton	1,980	46,661
Beaminster	51,212	15,112	* Bristol	1,840	64,266
Bedale	41,640	8,596	Brixworth	59,740	14,330
Bedford	97,177	31,767	Bromley	39,400	16,079
Bedminster	52,172	36,268	Bromsgrove	45,685	22,427

NOTE.—Incorporations under Gilbert's Act and other Parishes not in Union under the Poor Law Amendment Act, numbering about 500 places, are not included in the above Return.

Single Parishes under the Poor Law Amendment Act are marked thus †.

Unions and Parishes under Local Acts are marked thus *.

(a) This must be taken as the estimated Area.

No. 12—*continued.*

i.—Names of Unions and Single Parishes in England and Wales under the Poor Law Amendment Act, and under Local Acts, &c.—*continued.*

UNIONS.	Area in Statute Acres.	Population in 1841.	UNIONS.	Area in Statute Acres.	Population in 1841.
Bromyard	59,290	11,494	Congleton	50,357	29,040
Buckingham	44,770	14,239	Conway	Not known	10,706
Builth	Not known	8,714	Cookham	30,430	11,060
Buntingford	29,040	6,790	Corwen	Not known	15,098
Burnley	44,378	54,192	Cosford	48,135	18,237
Burton-on-Trent	86,738	28,878	*Coventry, City of	4,920	30,743
Bury	33,208	77,496	Cranbrook	40,205	13,163
†Bury St. Edmunds	2,935	12,544	Crediton	88,050	22,076
Caistor	164,898	27,068	Crickhowell	Not known	17,666
Calne	26,689	9,324	Cricklade and Wootton Bassett.	44,348	13,165
†Camberwell	4,570	39,867	Croydon	33,491	27,721
Cambridge	3,470	24,453	Cuckfield	58,863	17,132
Camelford	46,052	8,063	Darlington	60,759	21,488
*Canterbury, City of	3,240	14,812	Dartford	47,305	25,361
Cardiff	Not known	32,552	Daventry	62,141	21,467
Cardigan	Not known	19,901	Depwade	70,330	25,590
Carlisle	53,890	36,084	Derby	3,132	35,015
Carmarthen	Not known	37,512	Devizes	55,486	22,130
Carnarvon	Not known	28,511	Dewsbury	24,165	60,713
Castle Ward	85,107	14,537	Docking	80,653	16,930
Catherington	12,997	2,356	Dolgelly	Not known	13,208
Caxton and Arrington	45,436	10,080	Doncaster	107,340	32,400
Cerne	45,990	7,259	Dorchester	70,810	16,121
Chailey	37,040	7,809	Dore	75,600	9,138
Chapel-en-le-Frith	69,244	11,686	Doiking	37,470	10,968
Chard	57,946	26,609	Dover	27,067	24,522
Cheadle	54,669	17,859	Downham	85,350	19,200
Chelmsford	82,260	30,603	Driffeld	104,820	16,829
†Chelsea	780	40,177	Droitwich	53,089	17,465
Cheltenham	23,780	40,221	Droxford	48,011	10,282
Chepstow	64,900	16,776	Dudley	16,655	86,028
Chertsey	44,939	14,929	Dulverton	54,243	5,670
*Chester, City of	3,010	22,159	Dunmow	64,286	19,884
Chesterfield	85,732	39,379	Durham	41,467	27,919
Chester-le-Street	31,066	18,357	Dursley	26,270	16,621
Chesterton	72,359	21,608	Easington	34,660	15,757
*Chichester, City of	1,680	8,512	Easingwold	60,710	11,323
Chippenham	56,371	23,297	Eastbourne	33,857	7,950
Chipping Norton	75,071	16,151	East Grinstead	56,623	12,619
Chipping Sodbury	62,478	19,230	East Hampstead	27,600	5,935
Chorley	37,908	38,836	East Retford	100,010	21,376
Chorlton	24,357	93,736	Eastry	44,808	23,928
Christchurch	35,586	7,828	†East Stonehouse	Not known	9,712
Church Stretton	40,053	6,069	East Ward	175,500	13,807
Cirencester	86,570	20,726	Ecclesall Bierlow	26,850	31,645
Cleobury Mortimer	51,900	8,708	Edmonton	46,942	52,569
*Clerkenwell, St. James	320	56,756	Elham	36,928	14,662
Clifton	27,808	66,233	Ellesmere	69,972	16,329
Clitheroe	129,990	23,018	Ely	82,250	20,077
Clun	69,776	10,024	Epping	46,550	15,987
Clutton	46,856	25,046	Epsom	41,230	17,251
Cockermouth	106,756	35,676	Erpingham	63,638	20,513
Colchester	11,770	17,790			
Columb St. Major	71,126	16,167			

No. 12—continued.

i.—Names of Unions and Single Parishes in England and Wales under the Poor Law Amendment Act, and under Local Acts, &c.—continued.

UNIONS.	Area in Statute Acres.	Population in 1841.	UNIONS.	Area in Statute Acres.	Population in 1841.
Eton	41,680	20,247	Hatfield	23,157	6,067
Evesham	43,050	13,892	Havant	13,758	6,642
*Exeter, City of	1,800	31,312	Haverfordwest	Not known	37,139
Faith, St.	47,851	11,556	Hay	Not known	11,330
Falmouth	25,850	21,654	Hayfield	17,068	9,516
Fareham	32,187	14,595	Headington	29,800	14,091
Faringdon	65,880	15,582	Helmsley	119,881	12,010
Farnham	31,740	10,658	Helston	72,650	32,546
Faversham	44,052	15,915	Hemel Hempstead . . .	25,320	11,499
Festiniog	Not known	15,437	Hendon	33,449	15,444
Flegg, East and West . .	31,760	7,684	Henley	46,327	17,544
Foleshill	15,510	17,235	Henstead	41,986	11,381
Fordingbridge	26,842	6,705	Hereford	61,954	25,289
Forehoe	36,403	13,529	Hertford	34,830	14,145
Freebridge Lynn	71,010	12,578	Hexham	202,638	27,929
Frome	49,606	25,807	Highworth and Swindon	52,030	15,559
Fulham	3,960	22,772	Hinckley	20,244	15,589
Fylde, The	53,464	20,940	Hitchin	61,170	22,346
Gainsborough	100,584	25,855	Holbeach	73,819	16,997
Garstang	55,920	13,017	Holborn	160	44,521
Gateshead	22,891	38,747	Hollingbourn	53,947	13,830
†George, St., in the East	222	41,351	Holsworthy	81,900	12,333
*George, St., Hanover	1,090	66,453	Holywell	Not known	40,787
Square.			Honiton	83,950	23,891
†George, St., the Martyr,	Not known	46,622	Hoo	20,862	2,794
Southwark.			Horncastle	113,123	23,222
Germans, St.	41,320	16,120	Horsham	48,522	13,410
*Giles, St., and St. George	250	54,292	Houghton-le-Spring . .	14,041	16,067
Bloomsbury.			Howden	67,121	14,265
Glanford Brigg	155,690	29,828	Hoxne	52,698	15,797
Glendale	103,188	14,217	Huddersfield	68,640	107,140
Glossop	20,807	14,575	Hungerford	96,436	19,892
Gloucester	32,818	26,838	Huntingdon	80,053	18,431
Godstone	42,888	11,459	Hursley	16,400	2,592
Goole	36,874	12,535	*James, St., Westminster	165	37,398
Grantham	99,199	25,619	Ipswich	7,075	25,254
Gravesend and Milton . .	1,280	15,665	*Islington, St. Mary . .	3,050	55,690
Greenwich	4,800	80,811	Ives, St., Hunts	64,135	19,107
Guildford	64,461	23,085	Keighley	35,534	36,175
Guiltcross	43,235	11,965	Kendal	185,790	34,694
Guisborough	80,090	10,543	†Kensington	2,980	26,834
Hackney	3,950	42,274	Kettering	49,057	18,327
Hailsham	49,914	12,433	Keynsham	31,125	21,710
Halifax	51,624	109,175	Kidderminster	38,840	29,408
Halstead	36,688	17,691	Kingsbridge	72,307	21,537
Haltwhistle	106,000	5,949	Kingsclere	41,057	8,463
Hambleton	59,020	12,811	King's Lynn	5,410	16,554
Hardingstone	32,384	8,668	King's Norton	27,950	21,674
Hartismere	54,880	18,529	*Kingston-on-Hull	960	41,629
Hartley Wintney	37,168	10,722	Kingston-on-Thames . .	25,080	23,974
Haslingden	19,140	41,280	Kington	72,238	12,221
Hastings	12,645	14,847	Knighton	Not known	9,315

No. 12—continued.

i.—Names of Unions and Single Parishes in England and Wales under the Poor Law Amendment Act, and under Local Acts, &c.—continued.

UNIONS.	Area in Statute Acres.	Population in 1841.	UNIONS.	Area in Statute Acres.	Population in 1841.
†Lambeth	4,358	115,883	Marlborough	39,220	9,234
Lampeter	Not known	9,866	†Martin, St., in Fields . .	260	25,195
Lancaster	54,252	24,012	Martley	49,831	13,117
Lanchester	48,984	10,946	*Marylebone	1,490	138,164
Langport	56,878	18,109	Medway	12,000	36,590
Launceston	87,550	16,746	Melksham	16,233	18,879
Ledbury	42,410	12,899	Melton Mowbray	93,015	19,297
†Leeds	2,672	88,741	Mere	30,333	8,498
Leek	68,247	21,307	Meriden	47,256	11,602
Leicester	3,960	50,932	Merthyr Tydvil. . . .	Not known	52,864
Leigh	15,346	28,568	Midhurst	60,865	13,320
Leighton Buzzard . .	35,330	15,042	Mildenhall	61,339	9,184
Leominster	64,482	14,393	Milton	32,751	11,493
Lewes	Not known	9,846	Mitford and Launditch .	55,870	28,493
Lewisham	15,767	23,013	Monmouth	80,800	24,524
Lexden and Winstree .	70,490	20,881	Morpeth	93,798	14,995
Leyburn	92,570	9,957	*Montgomery and Pool .	Not known	16,859
Lichfield	59,903	24,349	Mutford and Lothing- land	32,732	16,391
Lincoln	141,510	36,110			
Linton	49,931	12,958			
Liskeard	98,214	26,484	Nantwich	133,231	33,811
†Liverpool	1,830	223,054	Narberth	Not known	21,753
Llandilo Fawr	Not known	17,128	Neath	Not known	32,627
Llandoverly	Not known	14,726	Neots, St.	68,100	18,035
Llanelly	Not known	20,178	Newark	91,500	27,350
Llanfyllyn	Not known	20,445	Newbury	47,026	19,963
Llanrwst	Not known	12,322	Newcastle-in-Emlyn . .	Not known	20,860
Loddon and Clavering .	56,393	14,472	Newcastle-under-Lyme .	27,314	19,476
London, City of . . .	370	55,967	Newcastle-on-Tyne . .	5,552	71,850
London, East	Not known	39,655	Newent	41,737	11,687
London, West	Not known	33,629	New Forest	52,440	13,244
Longtown	94,520	9,722	Newhaven	29,030	4,633
Loughborough	42,433	24,606	*Newington, St. Mary . .	630	54,606
Louth	152,251	29,588	Newmarket	96,050	27,383
Ludlow	87,958	17,521	Newport, Monmouthshire	Not known	33,051
*Luke, St., Middlesex .	240	49,829	Newport, Salop. . . .	49,520	14,717
Luton	39,998	17,913	Newport Pagnell	69,340	22,999
Lutterworth	46,900	16,039	Newton Abbot	117,770	44,358
Lymington	22,622	11,489	Newtown and Llanidloes	Not known	25,958
			Northallerton	60,736	12,575
Macclesfield	65,078	56,018	Northampton	19,866	28,103
Machynlleth	Not known	12,306	North Aylesford	35,830	14,676
Madeley	26,493	26,253	Northleach	71,520	10,661
Maidstone	35,306	32,310	Northwich	55,675	29,018
Maldon	81,260	20,838	North Witchford	57,644	14,773
Malling	43,305	17,933	*Norwich, City of	5,920	61,846
Malmsbury	59,343	14,716	Nottingham	2,610	53,080
Malton	113,320	21,949	Nuneaton	20,326	12,240
Manchester	12,258	192,408			
Mansfield	54,665	27,627	Oakham	50,337	11,218
*Margaret, St., and St. }	840	56,481	Okehampton	128,950	22,001
John, Westminster }			Olave, St.	125	18,427
Market Bosworth . . .	39,456	13,600	Oldham	16,100	72,394
Market Drayton . . .	61,637	13,950	Ongar	44,019	11,804
Market Harborough . .	62,978	15,731	Ormskirk	58,736	34,975

No. 12—continued.

i.—Names of Unions and Single Parishes in England and Wales under the Poor Law Amendment Act, and under Local Acts, &c.—continued.

UNIONS.	Area in Statute Acres.	Population in 1841.	UNIONS.	Area in Statute Acres.	Population in 1841.
Orsett	41,963	10,157	Runcorn	40,211	22,854
*Oswestry	Not known	22,432	Ruthin	Not known	16,619
Oundle	62,533	14,975	Rye	39,290	11,792
*Oxford, City of.	2,840	19,775	Saffron Walden	63,140	18,821
†Paddington	1,220	25,173	Salford	5,292	70,228
*Pancras, St.	2,600	129,763	*Salisbury, City of	480	10,086
Pately Bridge	73,569	7,999	Samford.	44,647	11,818
Patrington	58,281	8,677	Saviour, St..	203	32,980
Pembroke	Not known	19,671	Scarborough	74,686	21,305
Penkridge	57,980	16,074	Sculcoates	36,115	36,207
Penrith	Not known	20,989	Sedbergh	50,690	4,836
Penzance	65,690	50,100	Sedgfield	39,091	5,970
Pershore	49,458	13,382	Seisdon	43,835	12,297
Peterborough	98,910	25,304	Selby	47,490	15,100
Petersfield	38,859	7,461	Settle	149,050	14,096
Petworth	36,916	9,681	Sevenoaks	59,572	22,210
Pewsey	61,741	12,259	Shaftesbury.	38,310	13,106
Pickering	85,530	10,251	Shardlow	66,974	32,640
Plomesgate	68,533	21,059	Sheffield.	10,958	85,076
*Plymouth	Not known	36,527	Sheppey	24,050	10,856
Plympton, St. Mary	74,220	19,817	Shepton Mallet.	48,088	17,642
Pocklington	107,341	15,432	Sherborne	38,990	12,242
Pontypool	47,890	25,037	Shiffnal	45,220	11,050
Poole	24,582	12,074	Shipston-on-Stour	78,848	19,685
Poplar	2,177	31,091	*Shoreditch, St. Leonard	620	83,432
Portsea Island	4,325	53,036	*Shrewsbury	14,680	18,285
Potterspurty.	22,155	9,794	Skipton	125,829	28,736
Prescot	51,415	43,739	Skirlaugh	63,010	9,013
Presteigne	Not known	3,517	Sleaford.	129,110	23,234
Preston	61,252	77,189	*Solihull	49,568	12,406
Pwllheli.	Not known	21,609	Southam	47,881	9,907
Radford.	7,110	22,479	Southampton	1,970	27,744
Reading.	4,870	19,528	South Molton	124,470	20,978
Redruth.	40,460	48,062	South Shields	13,234	28,907
Reeth	71,940	6,758	South Stoneham	26,445	12,692
Reigate.	51,017	14,329	Southwell	115,221	25,011
Rhayader	Not known	6,722	Spalding	62,210	20,549
Richmond, Surrey	5,200	13,558	Spilsby	121,190	26,699
Richmond, Yorks	72,265	13,475	Stafford	47,611	20,293
Ringwood	16,665	5,303	Staines	24,800	13,216
Risbridge	51,190	17,440	Stamford	50,905	17,066
Rochdale	33,334	60,577	Stepney	Not known	90,657
Rochford	56,310	14,617	Steyping	42,595	14,353
Romford.	29,710	22,216	Stockbridge.	42,615	7,096
Romney Marsh.	40,855	5,200	Stockport	26,458	85,672
Romsey	27,501	10,387	Stockton	72,350	33,944
Ross	56,910	16,763	*Stoke Damerell	Not known	33,820
Rothbury	148,163	7,297	Stokesley	59,273	9,046
Rotherham	50,220	28,783	†Stoke-upon-Trent	11,705	47,925
†Rotherhithe, St. Mary.	806	13,916	Stone	69,804	18,837
Royston.	59,856	18,139	Stourbridge.	15,437	47,948
Rugby	85,323	20,601	Stow	54,978	19,675
			Stow-on-the-Wold	38,430	9,522
			Strand	Not known	43,894

No. 12—continued.

i.—Names of Unions and Single Parishes in England and Wales under the Poor Law Amendment Act, and under Local Acts, &c.—continued.

UNIONS.	Area in Statute Acres.	Population in 1841.	UNIONS.	Area in Statute Acres.	Population in 1841.
Stratford-on-Avon . . .	73,896	20,202	Wangford	32,243	13,860
Stratton	54,120	9,432	Wantage	80,850	16,826
Stroud	40,174	38,920	Ware	35,380	15,528
Sturminster	38,910	10,235	Wareham and Purbeck	92,930	16,542
Sudbury	76,380	30,048	Warminster	56,617	17,109
Sunderland	11,565	56,226	Warrington	24,140	33,034
Swaffham	76,222	13,084	Warwick	64,262	37,209
Swansea	Not known	38,641	Watford	36,440	18,009
Tamworth	39,483	12,904	Wayland	49,083	11,168
Taunton	71,194	33,422	Weardale	95,070	10,174
Tavistock	154,960	23,995	Wellingborough . . .	54,763	20,133
Teesdale	169,962	19,574	Wellington, Salop . .	34,318	19,901
Tenbury	32,857	7,066	Wellington, Somerset .	54,212	21,777
Tendring	80,010	26,251	Wells	66,971	20,611
Tenterden	46,168	10,999	Welwyn	6,620	1,956
Tetbury	25,180	5,891	Wem	51,886	11,570
Tewkesbury	37,392	14,957	Weobly	47,309	8,478
Thakeham	30,238	7,578	Westbourne	31,590	6,668
Thame	53,463	15,605	West Bromwich . . .	20,485	52,596
Thanet, Isle of . . .	25,922	31,467	Westbury-on-Severn .	27,830	14,619
Thetford	115,043	17,542	Westbury and Whor-	30,548	13,395
Thingoe	85,130	18,031	weltdown		
Thirsk	65,396	12,639	West Derby	30,626	88,652
Thomas, St.	126,510	47,105	West Fille	14,050	2,529
Thornbury	52,520	16,466	West Ham	18,829	26,919
Thorne	71,254	15,316	West Hampnett . . .	58,540	14,157
Thrapston	52,030	12,041	West Ward	117,760	7,968
Ticehurst	51,516	14,197	Weymouth	34,327	18,683
Tisbury	42,014	10,106	Wheatenurst	22,756	7,970
Tiverton	109,630	32,499	Whitby	72,171	20,100
Todmorden	21,684	31,656	Whitechurch, Hants .	28,800	5,619
Tonbridge	46,563	23,814	Whitechurch, Salop .	14,380	6,282
Torrington	70,411	18,188	Whitehaven	167,040	29,971
Totnes	91,800	34,126	Whitechapel	Not known	71,758
Towcester	39,250	12,537	†Whittlesey	25,000	9,032
Tregaron	Not known	10,253	Wigan	44,994	66,032
Truro	87,670	43,137	*Wight, Isle of . . .	86,810	42,550
Tunstead and Happing	61,670	15,436	Wigton	138,240	23,366
Tynemouth	35,045	55,625	Williton	104,680	19,379
Uckfield	70,810	16,447	Wilton	57,318	10,327
Ulverstone	162,197	26,746	Wimborne and Cran-	78,270	15,949
Uppingham	48,243	11,932	borne		
Upton-on-Severn . . .	49,096	16,886	Wincanton	65,019	21,286
Uttoxeter	56,655	15,819	Winchcombe	54,741	10,000
Uxbridge	32,300	18,889	Winchester, New . . .	58,067	20,452
Wakefield	37,773	45,648	Windsor	22,710	20,502
Wallingford	42,760	13,930	Winslow	33,851	8,376
Walsall	16,800	34,274	Wirrall	48,616	31,532
Walsingham	74,214	20,960	Wisbeach	102,492	31,484
Wandsworth and Clap-}	10,612	39,853	Witham	36,897	15,407
ham			Witney	67,708	22,963
			Woburn	29,564	11,282
			Wokingham	43,842	12,803
			Wolstanton and Burslem	13,192	32,669

No. 12—*continued.*

i.—Names of Unions and Single Parishes in England and Wales under the Poor Law Amendment Act, and under Local Acts, &c.—*continued.*

UNIONS.	Area in Statute Acres.	Population in 1841.	UNIONS.	Area in Statute Acres.	Population in 1841.
Wolverhampton . . .	10,538	68,425	†Yarmouth, Great . . .	1,270	24,031
Woodbridge . . .	71,180	23,015	Yeovil	39,040	27,894
Woodstock . . .	43,411	13,390	York	65,998	47,779
Worcester . . .	6,967	27,130			
Worksop . . .	77,791	17,975	Totals of §626 Unions	29,379,430	15,568,167
Wortley . . .	73,640	23,214	and single Parishes		
Wrexham . . .	Not known	39,542	under the Poor Law		
Wycombe . . .	77,544	32,053	Amendment Act and		
			Local Acts.	¶	

§ 595 Unions and Single Parishes under the Poor Law Amendment Act.

31 Unions and Single Parishes under Local Acts.

¶ Exclusive of the Area of the Welsh Unions and a few of the English Unions, which is not known. The Area of the whole of Wales has been estimated at about 4,752,000 statute acres.

No. 12—*continued.*

ii.—NAMES of UNIONS and Single Parishes under the Poor Law Amendment Act, and of Incorporations and Single Parishes under Local Acts, in England, arranged according to their largest contents in Statute Acres.

Name of Union.	Area in Statute Acres.	Name of Union.	Area in Statute Acres.
1 Bellingham . . .	211,719	22 Skipton	125,829
2 Hexham	202,638	23 South Molton . . .	124,470
3 Kendal	185,790	24 Spilsby	121,190
4 East Ward . . .	175,500	25 Helmsley	119,881
5 Teesdale	169,962	26 Newton Abbot . . .	117,770
6 Whitehaven . . .	167,040	27 West Ward	117,760
7 Caistor	164,898	28 Southwell	115,221
8 Ulverstone . . .	162,197	29 Thetford	115,043
9 Glanford Brigg . .	155,690	30 Malton	113,320
10 Tavistock	154,960	31 Horncastle	113,123
11 Louth	152,251	32 Tiverton	109,630
12 Settle	149,050	33 Atcham	107,640
13 Rothbury	148,163	34 Pocklington	107,341
14 Barnstaple	141,630	35 Doncaster	107,340
15 Lincoln	141,510	36 Cockermouth	106,756
16 Wigton	138,240	37 Haltwhistle	106,000
17 Nantwich	133,231	38 Driffield	104,820
18 Clitheroe	129,990	39 Williton	104,680
19 Sleaford	129,110	40 Glendale	103,188
20 Okehampton . . .	128,950	41 Wisbeach	102,492
21 Thomas, St. . . .	126,510	42 Gainsborough . . .	100,584

Those marked thus * are Single Parishes under the Poor Law Amendment Act.

Those marked thus † are Incorporations under Local Acts.

Those marked thus || are Single Parishes under Local Acts.

No. 12—*continued.*

ii.—Names of Unions and Single Parishes under the Poor Law Amendment Act, and of Incorporations and Single Parishes under Local Acts, in England, &c.
—*continued.*

Name of Union.	Area in Statute Acres.	Name of Union.	Area in Statute Acres.
43 East Retford . . .	100,010	96 Shipston-on-Stour . . .	78,848
44 Grantham . . .	99,199	97 Wimborne and Cran-	
45 Peterborough . . .	98,910	borne	78,270
46 Liskeard . . .	98,214	98 Bideford	78,150
47 Bedford . . .	97,177	99 Beverley	77,800
48 Boughton, Great . . .	97,109	100 Worksop	77,791
49 Boston . . .	96,950	101 Wycombe	77,544
50 Hungerford . . .	96,436	102 Sudbury	76,380
51 Newmarket . . .	96,050	103 Swaffham	76,222
52 Brampton . . .	95,520	104 Banbury	76,196
53 Axbridge . . .	95,110	105 Dore	75,600
54 Weardale . . .	95,070	106 Chipping Norton . . .	75,071
55 Longtown . . .	94,520	107 Scarborough	74,686
56 Bakewell . . .	94,019	108 Plympton	74,220
57 Morpeth . . .	93,798	109 Walsingham	74,214
58 Melton Mowbray . . .	93,015	110 Stratford-on-Avon . . .	73,896
59 Wareham and Pur-	92,930	111 Holbeach	73,819
beck		112 Wortley	73,640
60 Leyburn . . .	92,570	113 Aylesbury	73,630
61 Totnes . . .	91,800	114 Pateley Bridge	73,569
62 Newark . . .	91,500	115 Helston	72,650
63 Blything . . .	90,221	116 Chesterton	72,359
64 Crediton . . .	88,050	117 Stockton	72,350
65 Ludlow . . .	87,958	118 Kingsbridge	72,307
66 Truro . . .	87,670	119 Richmond, Yorkshire . . .	72,265
67 Alnwick . . .	87,605	120 Kington	72,238
68 Launceston . . .	87,550	121 Whitby	72,171
69 Bodmin . . .	87,410	122 Reeth	71,940
70 Ashbourne . . .	87,390	123 Northleach	71,520
71 †Wight, Isle of . . .	86,810	124 Thorne	71,254
72 Burton-on-Trent . . .	86,738	125 Taunton	71,194
73 Cirencester . . .	86,570	126 Woodbridge	71,180
74 Basford . . .	86,231	127 Columb St. Major . . .	71,126
75 Bridgwater . . .	85,816	128 Freebridge Lynn . . .	71,010
76 Chesterfield . . .	85,732	129 Dorchester	70,810
77 Pickering . . .	85,530	130 Uckfield	70,810
78 Downham . . .	85,350	131 Lexden and Winstree . . .	70,490
79 Rugby . . .	85,323	132 Bootle	70,480
80 Thingoe . . .	85,130	133 Torrington	70,411
81 Castle Ward . . .	85,107	134 Depwade	70,330
82 Bourn . . .	84,962	135 Ellesmere	69,972
83 Honiton . . .	83,950	136 Stone	69,804
84 Andover . . .	83,525	137 Clun	69,776
85 Chelmsford . . .	82,260	138 Newport Pagnell . . .	69,340
86 Ely . . .	82,250	139 Chapel-en-le-Frith . . .	69,244
87 Holsworthy . . .	81,900	140 Bingham	68,889
88 Maldon . . .	81,260	141 Huddersfield	68,640
89 Wantage . . .	80,850	142 Plomesgate	68,533
90 Monmouth . . .	80,800	143 Leek	68,247
91 Docking . . .	80,653	144 Neots, St	68,100
92 Abergavenny . . .	80,580	145 Bridgnorth	67,882
93 Guisborough . . .	80,090	146 Witney	67,708
94 Huntingdon . . .	80,053	147 Howden	67,121
95 Tendring . . .	80,010	148 Bicester	67,076

No. 12—*continued.*

ii.—Names of Unions and Single Parishes under the Poor Law Amendment Act, and of Incorporations and Single Parishes under Local Acts, in England, &c.
—*continued.*

Name of Union.	Area in Statute Acres.	Name of Union.	Area in Statute Acres.
149 Shardlow	66,974	203 Auckland	58,289
150 Wells	66,971	204 Patrington	58,281
151 Bradfield	66,635	205 Bosmere and Claydon	58,270
152 Blandford	66,590	206 Winchester	58,067
153 York	65,998	207 Penkridge	67,980
154 Faringdon	65,880	208 Chard	57,946
155 Belper	65,860	209 North Witchford . .	57,644
156 Penzance	65,690	210 Wilton	57,318
157 Basingstoke	65,527	211 Ross	56,910
158 Thirsk	65,396	212 Langport	56,878
159 Macclesfield	65,078	213 Uttoxeter	56,655
160 Wincanton	65,019	214 East Grinstead . . .	56,623
161 Altrincham	64,914	215 Warminster	56,617
162 Chepstow	64,900	216 Biggleswade	56,560
163 Leominster	64,482	217 Loddon and Clavering	56,393
164 Guildford	64,461	218 Chippenham	56,371
165 Dunmow	64,286	219 Rochford	56,310
166 Warwick	64,262	220 Garstang	55,920
167 Ives, St., Hunts . . .	64,135	221 Mitford and Launditch	55,870
168 Erpingham	63,638	222 Brackley	55,860
169 Amesbury	63,590	223 Northwich	55,675
170 Bridlington	63,410	224 Devizes	55,486
171 Saffron Walden	63,140	225 Stow	54,978
172 Skirlaugh	63,010	226 Hartismere	54,880
173 Aylsham	62,984	227 Wellingborough . . .	54,763
174 Market Harborough . .	62,978	228 Winchcombe	54,741
175 Oundle	62,533	229 Cheadle	54,669
176 Chipping Sodbury . . .	62,478	230 Mansfield	54,665
177 Spalding	62,210	231 Billericay	54,640
178 Daventry	62,141	232 Austell, St.	54,396
179 Hereford	61,954	233 Lancaster	54,252
180 Pewsey	61,741	234 Dulverton	54,243
181 Tunstead and Happing .	61,670	235 Wellington, Somerset	54,212
182 Market Drayton	61,637	236 Stratton	54,120
183 Mildenhall	61,339	237 East Ashford	54,003
184 Preston	61,252	238 Hollingbourn	53,947
185 Hitchin	61,170	239 Carlisle	53,890
186 Midhurst	60,865	240 Fylde, The	53,464
187 Darlington	60,759	241 Thame	53,463
188 Abingdon	60,750	242 Droitwich	53,089
189 Northallerton	60,736	243 Hoxne	52,698
190 Easingwold	60,710	244 Thornbury	52,520
191 Lichfield	59,903	245 New Forest	52,440
192 Royston	59,856	246 Alderbury	52,337
193 Brixworth	59,740	247 Bedminster	52,172
194 Axminster	59,592	248 Thrapstone	52,030
195 Sevenoaks	59,572	249 Highworth and Swin- don }	52,030
196 Malmesbury	59,343	250 Cleobury Mortimer . .	51,900
197 Bromyard	59,290	251 Wem	51,886
198 Stokesley	59,273	252 Halifax	51,624
199 Hambledon	59,020	253 Ticehurst	51,516
200 Cuckfield	58,863	254 Alcester	51,493
201 Ormskirk	58,736	255 Prescott	51,415
202 Westhampnett	58,540		

No. 12—*continued.*

ii.—Names of Unions and Single Parishes under the Poor Law Amendment Act, and of Incorporations and Single Parishes under Local Acts, in England, &c.
—*continued.*

Name of Union.	Area in Statute Acres.	Name of Union.	Area in Statute Acres.
256 Beaminster . . .	51,212	309 Wigan	44,994
257 Risbridge	51,190	310 Chertsey	44,939
258 Reigate	51,017	311 Blofield	44,871
259 Stamford	50,905	312 Eastry	44,808
260 Sedbergh	50,690	313 Buckingham	44,770
261 Congleton	50,357	314 Samford	44,647
262 Oakham	50,337	315 Burnley	44,378
263 Rotherham	50,220	316 Cricklade and Woot- ton Bassett	44,348
264 Linton	49,931	317 Faversham	44,052
265 Hailsham	49,914	318 Ongar	44,019
266 Battle	49,875	319 Seisdon	43,835
267 Martley	49,831	320 Woodstock	43,411
268 Bishop Stortford	49,813	321 Wokingham	43,842
269 Frome	49,606	322 Malling	43,305
270 Solihull	49,568	323 Guiltcross	43,235
271 Newport, Salop	49,520	324 Alton	43,123
272 Pershore	49,458	325 Evesham	43,050
273 Upton-on-Severn	49,096	326 Godstone	42,888
274 Berwick-on-Tweed	49,090	327 Wallingford	42,760
275 Wayland	49,083	328 Stockbridge	42,615
276 Kettering	49,057	329 Steyning	42,595
277 Lanchester	48,984	330 Ampthill	42,592
278 Wirrall	48,616	331 Loughborough	42,433
279 Horsham	48,522	332 Ledbury	42,410
280 Uppingham	48,243	333 Tisbury	42,014
281 Cosford	48,135	334 Henstead	41,986
282 Shepton Mallett	48,088	335 Orsett	41,963
283 Droxford	48,011	336 Newent	41,737
284 Pont-y-Pool	47,890	337 Eton	41,680
285 Southam	47,881	338 Bedale	41,640
286 Faith, St. . . .	47,851	339 Durham	41,467
287 Stafford	47,611	340 Ashton-under-Lyne	41,410
288 Ashby-de-la-Zouch	47,601	341 Germans, St. . . .	41,320
289 Selby	47,490	342 Epsom	41,230
290 Weobly	47,309	343 Kingsclere	41,057
291 Dartford	47,305	344 Bolton	40,955
292 Meriden	47,256	345 Romney Marsh	40,855
293 Newbury	47,026	346 Redruth	40,460
294 Edmonton	46,942	347 Albans, St. . . .	40,441
295 Lutterworth	46,900	348 Runcorn	40,211
296 Clutton	46,856	349 Cranbrook	40,205
297 Tonbridge	46,563	350 Stroud	40,174
298 Epping	46,550	351 Church Stretton	40,053
299 Henley	46,327	352 *Alston with Garrigill	40,000
300 Tenterden	46,168	353 Luton	39,988
301 Camelford	46,052	354 Tamworth	39,483
302 Cerne	45,990	355 Market Bosworth	39,456
303 Billesdon	45,960	356 Bromley	39,400
304 Barrow-on-Soar	45,917	357 Rye	39,290
305 Bromsgrove	45,685	358 Towcester	39,250
306 Amersham	45,680	359 Marlborough	39,220
307 Caxton and Arrington	45,436	360 Sedgfield	39,091
308 Shiffnall	45,220		

No. 12—continued.

ii.—Names of Unions and Single Parishes under the Poor Law Amendment Act, and of Incorporations and Single Parishes under Local Acts, in England, &c.
—continued.

Name of Union.	Area in Statute Acres.	Name of Union.	Area in Statute Acres.
361 Yeovil	39,040	413 Fareham	32,187
362 Sherborne	38,990	414 Blaby	32,024
363 Sturminster	38,910	415 Bridport	31,788
364 Petersfield	38,859	416 Flegg, East and West	31,760
365 Kidderminster	38,840	417 Farnham	31,740
366 Stow-on-the-Wold . . .	38,430	418 Westbourne	31,590
367 Shaftesbury	38,310	419 Keynsham	31,125
368 Braintree	37,939	420 Chester-le-Street . . .	31,066
369 Chorley	37,908	421 West Derby	30,626
370 Wakefield	37,773	422 Westbury and Whor- welsdown }	30,548
371 West Ashford	37,731	423 Cookham	30,430
372 Dorking	37,470	424 Mere	30,333
373 Tewkesbury	37,392	425 Thakeham	30,238
374 Belford	37,278	426 Aston	29,960
375 Hartley Wintney . . .	37,168	427 Headington	29,800
376 Bridge	37,113	428 Romford	29,710
377 Chailey	37,040	429 Woburn	29,564
378 Elham	36,928	430 Bath	29,215
379 Petworth	36,916	431 Buntingford	29,040
380 Witham	36,897	432 Newhaven	29,030
381 Goole	36,874	433 Whitchurch	28,800
382 Halstead	36,688	434 King's Norton	27,950
383 Bradford, Yorkshire . .	36,486	435 Westbury-on-Severn . .	27,830
384 Watford	36,440	436 Clifton	27,808
385 Forehoe	36,403	437 Easthampstead	27,600
386 Sculcoates	36,115	438 Romsey	27,501
387 Alresford	36,084	439 Newcastle-under-Lyme	27,314
388 North Aylesford	35,830	440 Dover	27,067
389 Christchurch	35,586	441 Ecclesall Bierlow	26,850
390 Keighley	35,534	442 Fordingbridge	26,842
391 Ware	35,380	443 Calne	26,689
392 Leighton Buzzard	35,330	444 Madeley	26,493
393 Maidstone	35,306	445 Stockport	26,458
394 Tynemouth	35,045	446 South Stoneham	26,445
395 Hertford	34,830	447 Dursley	26,270
396 Easington	34,660	448 Blean	26,246
397 Weymouth	34,327	449 Berkhamstead	25,930
398 Wellington, Salop	34,318	450 Thanet, Isle of	25,922
399 Eastbourne	33,857	451 Falmouth	25,850
400 Winslow	33,851	452 Hemel Hempstead	25,320
401 Croydon	33,491	453 Tetbury	25,180
402 Hendon	33,449	454 Kingston	25,080
403 Rochdale	33,334	455 *Whittlesey	25,000
404 Blackburn	33,261	456 Staines	24,800
405 Bury, Lancashire	33,208	457 Poole	24,582
406 Tenbury	32,857	458 Barnet	24,532
407 Gloucester	32,818	459 Chorlton	24,357
408 Milton	32,751	460 Dewsbury	24,165
409 Mutford and Lothing- land }	32,732	461 Warrington	24,140
410 Hardingstone	32,384	462 Sheppey	24,050
411 Uxbridge	32,300	463 Cheltenham	23,780
412 Wangford	32,243	464 Hatfield	23,157

No. 12—*continued.*

ii.—Names of Unions and Single Parishes under the Poor Law Amendment Act, and of Incorporations and Single Parishes under Local Acts, in England, &c.
—*continued.*

Name of Union.	Area in Statute Acres.	Name of Union.	Area in Statute Acres.
465 Gateshead. . . .	22,891	516 King's Lynn . . .	5,410
466 Wheatenhurst . . .	22,756	517 Salford.	5,292
467 Atherstone	22,735	518 Richmond, Surrey .	5,200
468 Windsor	22,710	519 †Coventry, City of .	4,920
469 Lymington	22,622	520 Reading	4,870
470 Potterspury	22,155	521 Greenwich.	4,800
471 Todmorden	21,684	522 *Camberwell	4,570
472 Hoo	20,862	523 *Lambeth.	4,358
473 Glossop	20,807	524 Portsea Island . . .	4,325
474 Brentford	20,510	525 Leicester	3,960
475 West Bromwich . . .	20,485	526 Fulham	3,960
476 Nuneaton	20,326	527 Hackney	3,950
477 Hinckley	20,244	528 Cambridge	3,470
478 Northampton	19,866	529 †Canterbury, City of .	3,240
479 Bradford, Wilts . . .	19,680	530 Derby	3,132
480 Haslingden	19,140	531 ‖Islington, Saint Mary	3,050
481 West Ham	18,829	532 †Chester, City of . .	3,010
482 Hayfield	17,068	533 *Kensington	2,980
483 Walsall	16,800	534 *Bury St. Edmund's .	2,935
484 Ringwood	16,665	535 †Oxford, City of . . .	2,840
485 Dudley	16,655	536 *Leeds.	2,672
486 Dursley	16,400	537 ‖Birmingham, Town.	2,660
487 Melksham	16,233	538 Nottingham	2,610
488 Oldham	16,100	539 ‖Pancras, St.	2,600
489 Lewisham	15,767	540 Poplar	2,177
490 Foleshill	15,510	541 ‖Brighthelmstone. . .	1,980
491 Stourbridge	15,437	542 †Southampton, Town of	1,970
492 Leigh	15,346	543 †Bristol, City of . . .	1,840
493 †Shrewsbury Town . .	14,680	544 *Liverpool.	1,830
494 ‖Whitchurch, Salop . .	14,380	545 †Exeter, City of . . .	1,800
495 West Firle	14,050	546 †Chichester, City of .	1,680
496 Houghton-le-Spring . .	14,041	547 ‖Marylebone, St. . . .	1,490
497 Havant	13,758	548 Gravesend and Milton .	1,280
498 South Shields	13,234	549 *Great Yarmouth. . .	1,270
499 Wolstanton and Bur-	13,192	550 *Paddington	1,220
slem		551 ‖George, St., Hano-	1,090
500 Catherington	12,997	ver Square.	
501 Hastings	12,645	552 ‖Kingston-upon-Hull .	960
502 Manchester	12,258	553 ‖Margaret, St., and St. }	840
503 Medway	12,000	John Westminster. }	
504 Colchester	11,770	554 *Rotherhithe	806
505 *Stoke-upon-Trent . .	11,705	555 *Chelsea	780
506 Sunderland	11,565	556 *Bethnal Green . . .	760
507 Sheffield	10,958	557 ‖Newington, St. Mary .	630
508 Wandsworth & Clap- }	10,612	558 ‖Shoreditch, St. Leo- }	620
ham		nard	
509 Wolverhampton . . .	10,538	559 *Bermondsey	610
510 Radford	7,110	560 †Salisbury, City . . .	480
511 Ipswich	7,075	561 London, City of. . . .	370
512 Worcester	6,967	562 ‖ Clerkenwell, St. }	320
513 Welwyn	6,620	James.	
514 †Norwich, City of . .	5,920	563 *Martin, St., in the }	260
515 Newcastle-on-Tyne . .	5,552	Fields	

No. 12—continued.

ii.—Names of Unions and Single Parishes under the Poor Law Amendment Act, and of Incorporations and Single Parishes under Local Acts, in England, &c.
—continued.

Name of Union.	Area in Statute Acres.	Name of Union.	Area in Statute Acres.
564 ||Giles, St., and St. George Bloomsbury.}	250	572 *East Stonehouse.	
565 ||Luke, St., Middlesex	240	573 London, East.	
566 *George, St., in the}	222	574 London West.	
East.}		575 Stepney.	
567 Saviour's, St. . . .	203	576 Strand.	
568 ||James, St., West-}	165	577 Whitechapel.	
minster}		578 Newport, Monmouth.	
569 Holborn	160	579 *George, St., the	
570 Olave's, St.	125	Martyr.	
UNIONS, &c., IN ENGLAND		580 Lewes.	
the Area of which is not		581 ||Plymouth.	
given.		582 ||Stoke Damerell.	
571 Penrith.		583 †Oswestry.	
		584 †Montgomery and Pool.	

SUMMARY OF THE FOREGOING TABLE.

2	Unions with an Area of upwards of 200,000 Acres.
41	Unions with an Area between 100,000 and 200,000 Acres.
20	90,000 and 100,000 Acres.
32	80,000 and 90,000 Acres.
39	70,000 and 80,000 Acres.
56	60,000 and 70,000 Acres.
73	50,000 and 60,000 Acres.
89	40,000 and 50,000 Acres.
73	30,000 and 40,000 Acres.
52	20,000 and 30,000 Acres.
32	10,000 and 20,000 Acres.
42	1,000 and 10,000 Acres.
19	Unions with an Area from 125 to 1,000 Acres.
14	Area not stated.

584 Number of Unions, &c., in England.

Note.—The Area of the Welsh Unions is not stated.

No. 12.—*continued.*

iii.—NAMES of UNIONS and SINGLE PARISHES under the Poor Law Amendment Act, and of Incorporations and Single Parishes under Local Acts, in England and Wales, arranged according to their highest Population in 1841.

Name of Union.	Population in 1841.	Name of Union.	Population in 1841.
1 *Liverpool	223,054	46 †Newington, St. Mary	54,606
2 Manchester	192,408	47 ||Giles, St., and St. } George Bloomsbury. }	54,292
3 ||Birmingham	138,215	48 Burnley	54,192
4 ||Marylebone, St. . . .	138,164	49 Nottingham	53,080
5 Bradford, Yorkshire . .	132,164	50 Portsea Island	53,036
6 ||Pancras, St.	129,763	51 Merthyr Tydfil	52,864
7 *Lambeth	115,883	52 West Bromwich	52,596
8 Halifax	109,175	53 Edmonton	52,569
9 Huddersfield	107,140	54 Leicester	50,932
10 Ashton-under-Lyne . . .	101,570	55 Aston	50,928
11 Bolton	97,519	56 Abergavenny	50,834
12 Chorlton	93,736	57 Penzance	50,100
13 Steptey	90,657	58 ||Luke, St., Middlesex	49,829
14 *Leeds	88,741	59 Redruth	48,062
15 West Derby	88,652	60 Stourbridge	47,948
16 Dudley	86,028	61 *Stoke-upon-Trent . . .	47,925
17 Stockport	85,672	62 York	47,779
18 Sheffield	85,076	63 Thomas, St.	47,105
19 ||Shoreditch, St. Leo- } nard }	83,432	64 ||Brighthelmstone . . .	46,661
20 Greenwich	80,811	65 *George, St., the } Martyr, Southwark. }	46,622
21 Bury, Lancashire	77,496	66 Belper	46,235
22 Preston	77,189	67 Wakefield	45,648
23 Blackburn	75,091	68 Holborn	44,521
24 *Berthnal Green	74,087	69 Newton Abbot	44,358
25 Oldham	72,394	70 Strand	43,894
26 Newcastle-on-Tyne	71,850	71 Prescott	43,739
27 Whitechapel	71,758	72 Truro	43,137
28 Salford	70,228	73 †Wight, Isle of	42,550
29 Bath	69,232	74 Hackney	42,274
30 Wolverhampton	68,425	75 ||Kingston-on-Hull . . .	41,629
31 ||George, St., Hanover } Square }	66,453	76 George, St., in the } East }	41,351
32 Clifton	66,233	77 Haslingden	41,280
33 Wigan	66,032	78 Holywell	40,787
34 †Bristol, City of	64,266	79 Cheltenham	40,221
35 †Norwich, City of	61,846	80 *Chelsea	40,177
36 Dewsbury	60,713	81 *Camberwell	39,867
37 Rochdale	60,577	82 Wandsworth and Clap- } ham }	39,853
38 Basford	59,634	83 London, East	39,665
39 ||Clerkenwell, St. } James }	56,756	84 Wrexham	39,542
40 ||Margaret, St., and St. } John Westminster. }	56,481	85 Chesterfield	39,379
41 Sunderland	56,226	86 Stroud	38,920
42 Macclesfield	56,018	87 Chorley	38,836
43 London, City of	55,967	88 Gateshead	38,747
44 ||Islington, St. Mary . .	55,690	89 Swansea	38,641
45 Tynemouth	55,625	90 Anglesey	38,105

Those marked thus* are Single Parishes under Poor Law Amendment Act. Those marked thus † are Incorporations under Local Acts. Those marked thus|| are Single Parishes under Local Acts.

No. 12—*continued*.

iii.—Names of Unions and Single Parishes under the Poor Law Amendment Act, and of Incorporations and Single Parishes under Local Acts, in England and Wales, &c.—*continued*.

Name of Union.	Population in 1841.	Name of Union.	Population in 1841.
91 Carmarthen . . .	37,512	143 †Coventry, City of . .	30,743
92 Barnstaple. . . .	37,452	144 Chelmsford	30,603
93 ||James, St., West- minster }	37,398	145 Sudbury	30,048
94 Warwick	37,209	146 Whitehaven	29,971
95 Haverfordwest . . .	37,139	147 Glanford Brigg . . .	29,828
96 Brentford	37,054	148 Louth	29,588
97 Medway	36,590	149 Kidderminster . . .	29,408
98 ||Plymouth. . . .	36,527	150 Congleton	29,040
99 Bedminster	36,268	151 Northwich	29,018
100 Sculcoates	36,207	152 South Shields. . . .	28,907
101 Keighley	36,175	153 Burton-on-Trent . . .	28,878
102 Lincoln	36,110	154 Rotherham	28,783
103 Carlisle	36,084	155 Skipton	28,736
104 Cockermouth	35,676	156 Leigh	28,568
105 Derby	35,019	157 Carnarvon. . . .	28,511
106 Ormskirk	34,975	158 Mitford and Launditch	28,493
107 *Bermondsey	34,947	159 Banbury	28,482
108 Lancaster	34,748	160 Northampton	28,103
109 Kendal	34,694	161 Hexham	27,929
110 Boston. . . .	34,680	162 Durham	27,919
111 Walsall	34,274	163 Yeovil	27,894
112 Totnes	34,126	164 †Southampton, Town of	27,744
113 Stockton	33,944	165 Croydon	27,721
114 ||Stoke Damerell . . .	33,820	166 Mansfield	27,627
115 Nantwich	33,811	167 Newmarket	27,383
116 London, West	33,629	168 Newark	27,350
117 Taunton	33,422	169 Blything	27,319
118 Bakewell	33,082	170 Worcester	27,130
119 Newport, Monmouth . .	33,051	171 Caistor	27,068
120 Warrington	33,034	172 West Ham	26,919
121 Saviour's, St	32,980	173 Gloucester	26,838
122 Wolstanton and Burslem	32,669	174 †Kensington	26,834
123 Shardlow	32,640	175 Ulverstone. . . .	26,746
124 Neath	32,627	176 Spilsby. . . .	26,699
125 Cardiff. . . .	32,552	177 Chard	26,609
126 Helston. . . .	32,546	178 Liskeard	26,484
127 Tiverton	32,499	179 Madeley	26,253
128 Doncaster	32,400	180 Tendring	26,251
129 Maidstone. . . .	32,310	181 Newtown and Llanid- loes }	25,958
130 Axbridge	32,206	182 Bangor and Beaumaris	25,902
131 Wycombe	32,053	183 Boughton, Great . . .	25,896
132 Bridgwater	31,778	184 Gainsborough. . . .	25,855
133 Bedford	31,767	185 Frome	25,807
134 Todmorden	31,656	186 Grantham	25,619
135 Ecclesall Bierlow . . .	31,645	187 Depwade	25,590
136 Wirrall	31,532	188 Dartford	25,361
137 Wisbeach	31,484	189 Peterborough	25,304
138 Thanet. . . .	31,467	190 Hereford	25,289
139 Austell, St. . . .	31,417	191 Ipswich	25,254
140 †Exeter, City of . . .	31,312	192 *Martin, St., in the Fields }	25,195
141 Poplar	31,091	193 *Paddington	25,173
142 Altrincham	31,019		

No. 12—*continued.*

iii.—Names of Unions and Single Parishes under the Poor Law Amendment Act, and of Incorporations and Single Parishes under Local Acts in England and Wales, &c.—*continued.*

Name of Union.	Population in 1841.	Name of Union.	Population in 1841.
194 Clutton	25,046	247 Bridgend and Cow- bridge	21,357
195 Pont-y-pool	25,037	248 Leek	21,307
196 Southwell	25,011	249 Scarborough	21,305
197 Loughborough	24,606	250 Wincanton	21,286
198 Cambridge	24,553	251 Plomesgate	21,059
199 Monmouth	24,524	252 Penrith	20,989
200 Dover	24,522	253 South Molton	20,978
201 Lichfield	24,349	254 Walsingham	20,960
202 Ashby-de-la-Zouch	24,234	255 Fylde	20,940
203 *Yarmouth, Great	24,031	256 Berwick-on-Tweed	20,938
204 Tavistock	23,995	257 Lexden and Winstree	20,881
205 Kingston	23,974	258 Newcastle-in-Emlyn	20,860
206 Eastry	23,928	259 Maldon	20,838
207 Honiton	23,891	260 Bodmin	20,800
208 Tonbridge	23,814	261 Cirencester	20,726
209 Asaph, St.	23,568	262 Biggleswade	20,694
210 Wigton	23,366	263 Ashbourne	20,658
211 Chippenham	23,297	264 Wells	20,611
212 Sleaford	23,234	265 Rugby	20,601
213 Horncastle	23,222	266 Axminster	20,585
214 Wortley	23,214	267 Spalding	20,549
215 †Oswestry	23,138	268 Erpingham	20,513
216 Guildford	23,085	269 Windsor	20,502
217 Clitheroe	23,018	270 Winchester	20,452
218 Woodbridge	23,015	271 Llanfyllin	20,445
219 Lewisham	23,013	272 Stafford	20,293
220 Newport Pagnell	22,999	273 Eton	20,247
221 Runcorn	22,854	274 Stratford-on-Avon	20,202
222 Fulham	22,772	275 Llanelly	20,178
223 Radford	22,470	276 Wellingborough	20,133
224 Bromsgrove	22,427	277 Whitby	20,100
225 Hitchin	22,346	278 Ely	20,077
226 Romford	22,216	279 Aylsham	20,056
227 Aberystwith	22,214	280 Newbury	19,963
228 Sevenoaks	22,210	281 Wellington, Salop.	19,901
229 †Chester, City of	22,159	282 Cardigan	19,901
230 Aylesbury	22,134	283 Dunmow	19,894
231 Devizes	22,130	284 Hungerford	19,892
232 Crediton	22,076	285 Bourn	19,832
233 Okehampton	22,001	286 Plympton, St. Mary	19,817
234 Auckland	21,979	287 †Oxford, City of	19,775
235 Malton	21,949	288 Barrow-on-Soar	19,695
236 Wellington, Somerset	21,777	289 Shipston-on-Stour	19,685
237 Narberth	21,753	290 Stow	19,675
238 Keynsham	21,710	291 Pembroke	19,671
239 King's Norton	21,674	292 Teesdale	19,574
240 Falmouth	21,654	293 Bideford	19,568
241 Pwllheli	21,609	294 Reading	19,528
242 Chesterton	21,608	295 Newcastle-under-Lyme	19,476
243 Kingsbridge	21,537	296 Bishop Stortford	19,380
244 Darlington	21,483	297 Williton	19,379
245 Daventry	21,467	298 Melton Mowbray	19,297
246 East Retford	21,376		

No. 12—*continued*.

iii.—Names of Unions and Single Parishes under the Poor Law Amendment Act, and of Incorporations and Single Parishes under Local Acts in England and Wales, &c.—*continued*.

Name of Union.	Population in 1841.	Name of Union.	Population in 1841.
299 Chipping Sodbury	19,230	352 Driffeld	16,829
300 Downham	19,200	353 Wantage	16,826
301 Ives, St., Hunts	19,107	354 Chepstow	16,776
302 Beverley	18,957	355 Ross	16,763
303 Uxbridge	18,889	356 Launceston	16,746
304 Melksham	18,879	357 Bridport	16,695
305 Atcham	18,842	358 Basingstoke	16,636
306 Stone	18,837	359 Dursley	16,621
307 Saffron Walden	18,821	360 Ruthin	16,619
308 Abingdon	18,789	361 King's Lynn	16,554
309 Alnwick	18,768	362 Wareham and Purbeck	16,542
310 Weymouth	18,683	363 Bosmere and Claydon	16,521
311 Hartismere	18,529	364 Thornbury	16,466
312 Huntingdon	18,431	365 Uckfield	16,447
313 Olave's, St.	18,427	366 Mutford and Lothing- land }	16,391
314 Chester-le-Street	18,357	367 Ellesmere	16,329
315 Kettering	18,327	368 Bingham	16,196
316 †Shrewsbury, Town of	18,285	369 Columb, St., Major . .	16,167
317 Cosford	18,237	370 Chipping Norton . . .	16,151
318 Amersham	18,207	371 Dorchester	16,121
319 Torrington	18,188	372 Germans, St.	16,120
320 Royston	18,139	373 Bridgnorth	16,118
321 Langport	18,109	374 Bromley	16,079
322 Neots, St.	18,035	375 Penkridge	16,074
323 Thingoe	18,031	376 Houghton-le-Spring . .	16,067
324 Watford	18,009	377 Lutterworth	16,039
325 Worksop	17,975	378 Braintree	16,018
326 Malling	17,933	379 Epping	15,987
327 Luton	17,913	380 Wimborne and Cran- borne }	15,949
328 Cheadle	17,859	381 Faversham	15,915
329 Colchester	17,790	382 Uttoxeter	15,819
330 Halstead	17,691	383 Hoxne	15,797
331 Brecknock	17,689	384 Easington	15,757
332 Crickhowell	17,666	385 Market Harborough . .	15,731
333 Shepton Mallett	17,642	386 Ampthill	15,681
334 Henley	17,544	387 Gravesend	15,665
335 Thetford	17,542	388 Thame	15,605
336 Ludlow	17,521	389 Hinckley	15,589
337 Droitwich	17,465	390 Faringdon	15,582
338 Risbridge	17,440	391 Highworth and Swin- don }	15,559
339 Epsom	17,251	392 Bradfield	15,557
340 Foleshill	17,235	393 Ware	15,528
341 Cuckfield	17,132	394 Hendon	15,444
342 Llandilo Fawr	17,128	395 Festiniog	15,437
343 Warminster	17,109	396 Tunstead and Happing	15,436
344 Stamford	17,066	397 Pocklington	15,432
345 Alban's, St.	17,051	398 Witham	15,407
346 Andover	16,998	399 Thorne	15,316
347 Holbeach	16,997	400 Bicester	15,201
348 Docking	16,930	401 Beaminster	15,112
349 Upton-on-Severn	16,886		
350 †Montgomery and Pool	16,859		
351 Alcester	16,833		

No. 12—continued.

iii.—Names of Unions and Single Parishes under the Poor Law Amendment Act and of Incorporations and Single Parishes under Local Acts in England and Wales, &c.—continued.

Name of Union.	Population in 1841.	Name of Union.	Population in 1841.
402 Selby	15,100	455 Woodstock	13,390
403 Corwen	15,098	456 Pershore	13,382
404 Leighton Buzzard	15,042	457 Bradford	13,379
405 Morpeth	14,995	458 Midhurst	13,320
406 Oundle	14,975	459 New Forest	13,244
407 Tewkesbury	14,957	460 Staines	13,216
408 Billericay	14,934	461 Dolgelly	13,208
409 Chertsey	14,929	462 Cricklade & Wootton } Bassett. }	13,165
410 Hastings	14,847	463 Cranbrook	13,163
411 †Canterbury, City of	14,812	464 Martley	13,117
412 North Witchford	14,773	465 Shaftesbury	13,106
413 Llandovery	14,726	466 Swaffham	13,084
414 Newport	14,717	467 Bridlington	13,059
415 Malmesbury	14,716	468 Garstang	13,017
416 North Aylesford	14,676	469 Witney	12,963
417 Elham	14,662	470 Linton	12,958
418 Westbury-on-Severn	14,619	471 Tamworth	12,904
419 Rochford	14,617	472 Ledbury	12,899
420 Fareham	14,595	473 Aberayron	12,874
421 Glossop	14,575	474 Hambledon	12,811
422 Castle Ward	14,537	475 Wokingham	12,803
423 Loddon and Clavering	14,472	476 South Stoneham	12,692
424 Leominster	14,393	477 Thirsk	12,639
425 Steyning	14,353	478 East Grinstead	12,619
426 Brixworth	14,330	479 Freebridge Lynn	12,578
427 Reigate	14,329	480 Northallerton	12,575
428 Howden	14,265	481 Bury St. Edmunds	12,544
429 Buckingham	14,239	482 Towcester	12,537
430 Glendale	14,217	483 Goole	12,535
431 Ticehurst	14,191	484 Hailsham	12,433
432 Alderbury	14,171	485 Solihull	12,406
433 Westhampnett	14,157	486 Holsworthy	12,333
434 Hertford	14,145	487 Llanrwst	12,322
435 Settle	14,096	488 Machynlleth	12,306
436 Headington	14,091	489 Seisdon	12,297
437 Market Drayton	13,950	490 Pewsey	12,259
438 Wallingford	13,930	491 Sherborne	12,242
439 *Rotherhithe	13,916	492 Nuneaton	12,240
440 Evesham	13,892	493 Kington	12,221
441 Wangford	13,860	494 Poole	12,074
442 Blandford	13,856	495 Thrapstone	12,041
443 Hollingbourn	13,830	496 Battle	12,034
444 East Ward	13,807	497 Helmsley	12,010
445 Barnet	13,751	498 Guilford	11,965
446 Blean	13,745	499 Uppingham	11,932
447 Blaby	13,699	500 Samford	11,818
448 Market Bosworth	13,600	501 Ongar	11,804
449 Richmond, Surrey	13,558	502 Rye	11,792
450 Forehoe	13,529	503 Newent	11,687
451 Brackley	13,508	504 Chapel-en-le-Frith	11,686
452 Richmond, Yorkshire	13,475	505 Meriden	11,602
453 Horsham	13,410	506 Wem	11,570
454 Westbury and Whor- } welsdown. }	13,395		

No. 12—continued.

iii.—Names of Unions and Single Parishes under the Poor Law Amendment Act, and of Incorporations and Single Parishes under Local Acts in England and Wales, &c.—continued.

Name of Union.	Population in 1841.	Name of Union.	Population in 1841.
507 Faith, St.	11,556	560 Hayfield	9,516
508 East Ashford	11,536	561 Stratton	9,432
509 Berkhamstead	11,512	562 Calne	9,324
510 Hemel Hempstead	11,499	563 Knighton	9,315
511 Bromyard	11,494	564 Marlborough	9,234
512 Milton	11,493	565 Mildenhall	9,184
513 Lymington	11,489	566 Dore	9,138
514 Godstone	11,459	567 Stokesley	9,046
515 Henstead	11,381	568 *Whittlesey	9,032
516 Hay	11,330	569 Skirlaugh	9,013
517 Ashford, West	11,329	570 Builth	8,714
518 Easingwold	11,323	571 Cleobury Mortimer	8,708
519 Alton	11,299	572 Patrington	8,677
520 Woburn	11,282	573 Hardington	8,668
521 Oakham	11,218	574 Bedale	8,596
522 Wayland	11,168	575 †Chichester, City of	8,512
523 Cookham	11,060	576 Mere	8,498
524 Shiffnall	11,050	577 Weobly	8,478
525 Tenterden	10,999	578 Kingsclere	8,463
526 Bridge	10,981	579 Winslow	8,376
527 Dorking	10,968	580 Camelford	8,063
528 Lanchester	10,946	581 Pateley Bridge	7,999
529 Atherstone	10,866	582 Wheatenhurst	7,970
530 Sheppey	10,856	583 West Ward	7,968
531 Hartley Wintney	10,722	584 Eastbourne	7,952
532 Conway	10,706	585 Christchurch	7,828
533 Northleach	10,661	586 Chailey	7,809
534 Farnham	10,658	587 Amesbury	7,698
535 Blofield	10,555	588 Flegg, East and West	7,684
536 Guisborough	10,543	589 Thakeham	7,578
537 Brampton	10,525	590 Bellingham	7,462
538 Romsey	10,387	591 Petersfield	7,461
539 Wilton	10,327	592 Rothbury	7,297
540 Droxford	10,282	593 Cerne	7,259
541 Tregaron	10,253	594 Stockbridge	7,096
542 Pickering	10,251	595 Alesford	7,092
543 Sturminster	10,235	596 Tenbury	7,066
544 Weardale	10,174	597 Bala	6,953
545 Orsett	10,157	598 Billesdon	6,810
546 Tisbury	10,106	599 Buntingford	6,790
547 †Salisbury, City of	10,086	600 Reeth	6,758
548 Caxton and Arrington	10,080	601 Rhayader	6,722
549 Clun	10,024	602 Fordingbridge	6,705
550 Winchcombe	10,000	603 Westbourne	6,668
551 Leyburn	9,957	604 Havant	6,642
552 Southam	9,907	605 Belford	6,421
553 Lampeter	9,866	606 ‖ Whitechurch, Salop	6,182
554 Lewes	9,846	607 Church Stretton	6,069
555 Potterspury	9,794	608 Hatfield	6,067
556 Longtown	9,722	609 * Alston with Garrigill	6,063
557 *East Stonehouse	9,712	610 Sedgefield	5,970
558 Petworth	9,681	611 Haltwhistle	5,949
559 Stow-on-the-Wold	9,522	612 Easthampstead	5,935

No. 12—continued.

iii.—Names of Unions and Single Parishes under the Poor Law Amendment Act and of Incorporations and Single Parishes under Local Acts in England and Wales, &c.—continued.

Name of Union.	Population in 1841.	Name of Union.	Population in 1841.
613 Tetbury	5,891	620 Newhaven	4,633
614 Dulverton	5,670	621 Presteigne	3,517
615 Whitchurch	5,619	622 Hoo	2,794
616 Bootle	5,516	623 Hursley	2,592
617 Ringwood	5,303	624 West Firle	2,529
618 Romney Marsh . . .	5,200	625 Catherington	2,356
619 Sedbergh	4,836	626 Welwyn	1,956

SUMMARY OF THE FOREGOING TABLE.

1	Union with a Population of upwards of 200,000.
9	Unions with a Population between 100,000 and 200,000.
3	„ „ 90,000 and 100,000.
7	„ „ 80,000 and 90,000.
8	„ „ 70,000 and 80,000.
9	„ „ 60,000 and 70,000.
20	„ „ 50,000 and 60,000.
23	„ „ 40,000 and 50,000.
65	„ „ 30,000 and 40,000.
134	„ „ 20,000 and 30,000.
271	„ „ 10,000 and 20,000.
76	„ „ 1,956 to 10,000.

626 Number of Unions, &c. in England and Wales.

IRELAND.

No. 13.

STATEMENT of PROGRESS, showing the OPENING of the WORKHOUSES in the several UNIONS in IRELAND, &c.

Name of Union.	Date of Union coming into Operation.	Date of Workhouse being declared fit for the reception of Paupers.	Date of first Rate made.	Date of First Admission of Paupers.
Abbeyleix . . .	14 Dec. 1839	24 Mar. 1842	4 Feb. 1842	6 June, 1842
Antrim . . .	30 May, 1840	4 Sept. 1843	19 Jan. 1843	19 Sept. 1843
Ardee . . .	31 Aug. 1839	25 April, 1842	13 May, 1842	13 May, 1842
Armagh . . .	29 April, ,,	14 Dec. 1841	12 Oct. 1841	4 Jan. ,,
Athlone . . .	8 April, ,,	20 Oct. ,,	24 Aug. ,,	22 Nov. 1841
Athy . . .	23 Jan. 1841	20 Nov. 1843	18 July, 1843	9 Jan. 1844
Bailieborough . .	30 Nov. 1839	26 Mar. 1842	1 June, 1842	20 June, 1842
Ballina . . .	13 July, 1840	15 Nov. ,,	26 Sept. ,,	3 Nov. 1843
Ballinasloe . . .	10 June, 1839	20 Dec. 1841	18 Sept. 1841	1 Jan. 1842
Ballinrobe. . .	16 Nov. ,,	24 Mar. 1842	28 April, 1842	26 May, ,,
Ballycastle . . .	22 April, 1840	3 Oct. ,,	27 Sept. ,,	3 Jan. 1843
Ballymena . . .	30 May, ,,	3 Nov. 1843	10 Mar. 1843	17 Nov. ,,
Ballymoney . . .	25 Jan. ,,	15 Nov. 1842	15 Sept. 1842	6 Mar. ,,
Ballyshannon. . .	20 June, ,,	1 Oct. ,,	8 July, ,,	6 May, ,,
Balrothery . . .	4 April, 1839	1 Feb. 1841	15 Jan. 1841	15 Mar. 1841
Baltinglass . . .	30 Nov. ,,	1 Sept. ,,	16 Sept. ,,	28 Oct. ,,
Banbridge . . .	27 Feb. ,,	14 June, ,,	17 May, ,,	22 June, ,,
Bandon . . .	22 Feb. ,,	29 Sept. ,,	19 Jan. 1842	17 Nov. ,,
Bantry . . .	12 Oct. 1840	19 Aug. 1844	16 July, 1844	24 April, 1845
Belfast . . .	1 Jan. 1839	1 Jan. 1841	15 Dec. 1840	11 May, 1841
Boyle . . .	31 Aug. ,,	6 Dec. ,,	5 Nov. 1841	31 Dec. ,,
Cahiriveen . . .	30 Sept. 1840	19 Aug. 1844	9 Aug. 1845	17 Oct. 1846
Callan . . .	9 April, 1839	21 Dec. 1841	3 Feb. 1842	25 Mar. 1842
Carlow . . .	21 Sept. 1840	16 Sept. 1844	29 Jan. 1844	18 Nov. 1844
Carrickmacross . .	16 Nov. 1839	25 Oct. 1842	13 Dec. 1842	11 Feb. 1843
Carrick-on-Shannon . . . }	2 Sept. ,,	1 July, ,,	7 April, 1842	21 July, 1842
Carrick-on-Suir . .	1 June, ,,	10 May, ,,	26 Mar. ,,	8 July, ,,
Cashel . . .	6 Feb. ,,	15 Dec. 1841	1 Dec. 1841	28 Jan. ,,
Castlebar . . .	18 Nov. ,,	1 Aug. 1842	10 Sept. 1842	22 Oct. ,,
Castleblaney . . .	16 Nov. ,,	25 Oct. ,,	23 Nov. ,,	15 Dec. ,,
Castlederg . . .	22 May, ,,	20 Feb. 1841	12 Feb. 1841	2 Mar. 1841
Castlereagh . . .	23 Sept. ,,	6 Oct. 1842	11 June, 1842	30 May, 1846
Cavan . . .	3 Dec. ,,	26 Mar. ,,	14 June, ,,	17 June, 1842
Celbridge . . .	6 Feb. ,,	26 May, 1841	12 May, 1841	9 June, 1841
Clifden . . .	24 Aug. 1840	22 Dec. 1845	13 April, 1846	8 Mar. 1847
Clogheen . . .	12 Feb. 1839	24 Mar. 1842	24 Nov. 1841	29 June, 1842
Clogher . . .	24 April, 1841	9 Mar. 1844	28 Oct. 1843	9 Mar. 1844
Clones . . .	18 Feb. 1840	15 Nov. 1842	18 Aug. 1842	23 Feb. 1843
Clonmel . . .	25 Mar. 1839	1 Jan. 1841	15 Dec. 1840	1 Jan. 1841
Coleraine . . .	4 Dec. ,,	11 April, 1842	5 Feb. 1842	19 April, 1842
Cookstown . . .	2 Sept. ,,	31 May, ,,	22 Jan. ,,	31 May, ,,
Cootehill . . .	20 Aug. ,,	15 Sept. ,,	29 Sept. ,,	2 Dec. ,,
Cork . . .	8 April, ,,	House of Industry 15 Feb. 1840 Workhouse 21 Dec. 1841	13 Dec. 1839	1 Mar. 1840
Donegal . . .	21 Nov. 1840	15 Sept. 1842	22 Sept. 1842	21 May, 1843

No. 13—*continued.*Statement of Progress, showing the Opening of the Workhouses in the several Unions in Ireland, &c.—*continued.*

Name of Union.	Date of Union coming into Operation.	Date of Workhouse being declared fit for the reception of Paupers.	Date of First Rate made.	Date of First Admission of Paupers.
Downpatrick . . .	15 Jan. 1840	22 Aug. 1842	13 Aug. 1842	17 Sept. 1842
Drogheda . . .	1 July, 1839	18 Nov. 1841	18 Feb. 1841	16 Dec. 1841
Dublin (North) . .	10 June, ,,	25 Mar. 1840	16 Mar. 1840	4 May, 1840
Dublin (South) . .	,, ,,	,, ,,	9 April, 1840	24 April, ,,
Dundalk . . .	24 June, ,,	1 Mar. 1842	11 Oct. 1841	14 Mar. 1842
Dunfanaghy . . .	20 July, 1841	15 Mar. 1844	30 Jan. 1844	24 June, 1845
Dungannon . . .	1 Aug. 1839	16 May, 1842	27 Jan. 1842	23 June, 1842
Dungarvan . . .	8 April, ,,	27 Dec. 1841	15 Dec. ,,	4 July, 1844
Dunmanway . . .	26 Dec. ,,	16 Sept. ,,	21 Sept. 1841	2 Oct. 1841
Dunshaughlin . .	4 April, ,,	12 May, ,,	22 Feb. ,,	17 May, ,,
Edenderry . . .	20 May, ,,	21 Dec. ,,	29 Jan. 1842	19 Mar. 1842
Ennis . . .	1 July, ,,	1 Dec. ,,	16 Oct. 1841	15 Dec. 1841
Enniscorthy . . .	30 Jan. 1840	1 Sept. 1842	29 Jan. 1842	11 Nov. 1842
Enniskillen . . .	20 Aug. ,,	19 Mar. 1844	7 July, 1845	1 Dec. 1845
Ennistymon . . .	12 Aug. 1839	1 July, 1842	18 Dec. 1841	5 Sept. 1842
Fermoy . . .	25 Feb. ,,	10 June, 1841	6 June, ,,	6 July, 1841
Galway . . .	1 June, ,,	27 Dec. ,,	8 Feb. 1842	2 Mar. 1842
Glenties . . .	2 Aug. 1841	22 Sept. 1845	19 Dec. 1845	24 July, 1846
Gorey . . .	21 Dec. 1839	21 Dec. 1841	31 May, 1841	22 Jan. 1842
Gort . . .	31 Aug. ,,	6 Dec. ,,	11 Sept. ,,	11 Dec. 1841
Gortin . . .	20 May, ,,	17 Feb. 1842	26 Jan. 1842	19 Feb. 1842
Granard . . .	6 June, 1840	15 Aug. ,,	27 April, ,,	30 Sept. ,,
Inishowen . . .	1 Oct. 1840	18 Sept. 1843	19 Dec. 1842	2 Oct. 1843
Kanturk . . .	1 Jan. ,,	16 May, 1842	16 April, 1844	18 July, 1844
Kells . . .	20 July, 1839	25 April, ,,	29 Jan. 1842	23 May, 1842
Kenmare . . .	30 Sept. 1840	19 Aug. 1844	15 June, 1844	25 Oct. 1845
Kilkeel . . .	5 Aug. 1839	16 Aug. 1841	4 Aug. 1841	1 Sept. 1841
Kilkenny . . .	15 July, ,,	24 Mar. 1842	29 Jan. 1842	21 April, 1842
Killarney . . .	30 Sept. 1840	2 Nov. 1844	17 Aug. 1844	5 April, 1845
Kilmallock . . .	21 Jan. 1839	18 Feb. 1841	17 Dec. 1840	29 Mar. 1841
Kilrush . . .	1 Aug. ,,	15 Dec. ,,	1 Dec. 1841	9 July, 1842
Kinsale . . .	1 Feb. ,,	29 Sept. ,,	10 Feb. 1842	4 Dec. 1841
Larne . . .	30 May, 1840	31 Oct. 1842	7 Dec. ,,	4 Jan. 1843
Letterkenny . . .	26 June, 1841	16 Dec. 1844	8 Mar. 1844	14 Mar. 1845
Limerick . . .	1 Jan. 1839	18 May, 1841	5 Sept. 1840	20 May, 1841
Lisburn . . .	19 Jan. ,,	1 Jan. ,,	15 Dec. ,,	11 Feb. ,,
Lismore . . .	12 April, ,,	1 Dec. ,,	20 Oct. 1841	18 May, 1842
Lisnaskea . . .	4 July, 1840	1 Oct. 1842	21 Jan. 1843	25 Feb. 1843
Listowell . . .	6 April, ,,	17 Aug. 1844	7 Feb. 1844	13 Feb. 1845
Londonderry . . .	28 Jan. 1839	10 Nov. 1840	14 Oct. 1840	10 Nov. 1840
Longford . . .	25 May, ,,	24 Mar. 1842	27 Oct. 1841	24 Mar. 1842
Loughrea . . .	12 Sept. ,,	17 Feb. ,,	2 Dec. ,,	26 Feb. ,,
Lowtherstown . .	20 Sept. 1840	28 Oct. 1844	2 April, 1845	1 Oct. 1845
Lurgan . . .	28 Jan. 1839	1 Jan. 1841	12 Feb. 1841	22 Feb. 1841
Macroom . . .	30 Dec. ,,	1 Oct. 1842	11 Feb. 1843	13 May, 1843
Magherafelt . . .	2 Dec. ,,	10 Mar. ,,	20 Jan. 1842	11 Mar. 1842
Mallow . . .	11 Mar. ,,	29 Nov. 1841	23 June, ,,	2 Aug. ,,
Manorhamilton . .	9 Sept. ,,	1 Sept. 1842	2 Feb. ,,	8 Dec. ,,
Midleton . . .	20 Feb. ,,	15 June, 1841	1 Mar. ,,	21 Aug. 1841
Milford . . .	20 July, 1841	24 Dec. 1845	13 Oct. 1845	6 April, 1846
Mohill . . .	12 Sept. 1839	25 April, 1842	10 Feb. 1842	8 June, 1842
Monaghan . . .	11 Nov. ,,	,, ,,	9 Feb. ,,	25 May, ,,

No. 13—continued.

Statement of Progress, showing the Opening of the Workhouses in the several Unions in Ireland, &c.—continued.

Name of Union.	Date of Union coming into Operation.	Date of Workhouse being declared fit for the reception of Paupers.	Date of first Rate made.	Date of First Admission of Paupers.
Mountmellick. . .	16 Dec. 1839	31 Aug. 1844	19 Jan. 1842	3 Jan. 1845
Mullingar . . .	1 Nov. ,,	3 Oct. 1842	3 Mar. ,,	8 Dec. 1842
Naas	18 Feb. ,,	15 June, 1841	26 May, 1841	4 Aug. 1841
Nevan	1 July, ,,	28 Mar. 1842	19 Jan. 1842	4 May, 1842
Nenagh	14 Feb. ,,	1 Dec. 1841	6 Jan. ,,	28 April, ,,
Newcastle. . . .	9 Jan. ,,	18 Feb. ,,	12 Jan. 1841	15 Mar. 1841
New Ross.	30 Mar. 1840	21 Dec. ,,	20 May, 1842	6 July, 1842
Newry	14 May, 1839	14 Dec. ,,	28 Oct. 1841	16 Dec. 1841
Newtownards . .	10 Sept. ,,	21 Dec. ,,	2 Oct. ,,	4 Jan. 1842
Newtown Limavady.	30 Sept. ,,	15 Mar. 1842	31 Jan. 1842	15 Mar. ,,
Oldcastle	20 Jan. 1840	1 July, ,,	31 Jan. ,,	12 Aug. ,,
Omagh	22 May, 1839	24 Aug. 1841	21 Aug. 1841	24 Aug. 1841
Parsonstown . . .	25 May, ,,	14 Mar. 1842	2 Oct. ,,	2 April, 1842
Rathdown	10 Aug. ,,	1 Sept. 1841	13 July, ,,	12 Oct. 1841
Rathdrum	3 Oct. ,,	21 Dec. ,,	25 Oct. ,,	8 Mar. 1842
Rathkeale	8 Jan. ,,	18 Feb. ,,	16 Aug. ,,	26 July, 1841
Roscommon	20 Sept. ,,	5 Oct. 1842	27 Aug. 1842	4 Nov. 1843
Roscrea	25 May, ,,	24 Mar. ,,	9 Nov. 1841	7 May, 1842
Scariff	3 Aug. ,,	1 Oct. 1841	8 Feb. 1842	11 May, ,,
Shillelagh	20 July, ,,	21 Dec. ,,	16 Dec. 1841	18 Feb. ,,
Skibbereen	10 Feb. ,,	,, ,,	9 July, 1842	19 Mar. ,,
Sligo	1 Aug. ,,	16 Nov. ,,	20 July, 1841	17 Dec. 1841
Strabane	11 April, ,,	18 Nov. ,,	30 Nov. ,,	18 Nov. ,,
Stranorlar	21 Dec. 1840	16 Mar. 1844	21 Dec. 1843	3 May 1844
Swineford	11 April, ,,	30 Nov. 1842	19 Dec. ,,	14 April, 1846
Thurles	5 April, 1839	25 April, ,,	31 Jan. 1842	7 Nov. 1842
Tipperary	7 Feb. ,,	3 June, 1841	16 Jan. 1841	3 July, 1841
Tralee	6 April, 1840	1 Sept. 1842	28 Oct. 1842	1 Feb. 1844
Trim	1 June, 1839	29 Sept. 1841	24 July, 1841	11 Oct. 1841
Tuam	30 Sept. ,,	15 Aug. 1842	24 Oct. 1842	4 May, 1846
Tullamore	25 Sept. ,,	25 April, ,,	24 Mar. ,,	9 June, 1842
Waterford	25 April, ,,	15 Mar. 1841	6 Nov. 1840	20 April, 1841
Westport	20 July, 1840	15 Nov. 1842	28 Sept. 1842	5 Nov. 1845
Wexford	20 June, ,,	2 July, ,,	30 April, ,,	25 July, 1842

No. 14.

AN ACCOUNT of the EXPENDITURE upon the RELIEF of the POOR, and the Total Number of Paupers Relieved in each Union in IRELAND, during the Year ended on the 1st January, 1847, (in pursuance of Section 123 of the Irish Poor Relief Act).

i.—UNIONS, the Workhouses of which were opened prior to 1846.—(*In continuation of Return in Annual Report for 1845, Appendix B, No. 16.*)

UNIONS.	Expenditure of the Union from 1st January to 31st December, 1846, inclusive.			Total Number of Paupers Relieved.			
				Remaining in the Workhouse on 1st January, 1846.	Admitted and Born in the Workhouse in the Year 1846.	Discharged and Died in the Workhouse in the Year 1846.	Remaining in the Workhouse on 1st January 1847.
	£.	s.	d.				
Abbeyleix . . .	4,475	5	10	428	1,587	1,317	698
Antrim . . .	3,397	13	8	303	701	435	569
Ardee . . .	3,898	5	0 $\frac{1}{4}$	486	1,100	844	742
Armagh . . .	5,237	3	0	530	2,465	2,055	940
Athlone . . .	2,998	0	0	275	1,416	1,018	673
Athy . . .	2,804	13	1	326	1,203	792	737
Bailieborough . .	1,809	19	5	297	1,319	809	807
Ballina . . .	4,153	17	7 $\frac{1}{4}$	344	2,323	1,566	1,101
Ballinasloe . . .	3,334	12	7	256	1,280	877	659
Ballinrobe . . .	1,874	0	0	97	836	379	554
Ballycastle . . .	2,135	14	2	101	476	242	335
Ballymena . . .	3,715	6	11	305	1,560	951	914
Ballymoney . . .	2,279	1	5	204	691	333	562
Ballyshannon . .	1,337	15	6 $\frac{1}{2}$	117	679	294	502
Balrothery . . .	3,052	2	10	234	886	667	453
Baltinglass . . .	3,539	10	0	351	677	452	576
Banbridge . . .	3,570	1	11	320	1,328	815	833
Bandon . . .	4,437	17	3	327	2,659	1,926	1,060
Bantry . . .	2,222	14	0	88	1,497	953	632
Belfast . . .	10,264	2	10	960	2,384	2,011	1,333
Boyle . . .	2,870	9	5 $\frac{1}{4}$	198	1,110	731	577
Callan . . .	2,817	17	4	234	1,430	1,062	602
Carlow . . .	3,442	1	8 $\frac{1}{2}$	366	1,452	972	846
Carrickmacross . .	1,752	11	3	154	834	467	521
Carrick-on-Shannon	2,562	1	2 $\frac{1}{2}$	281	1,288	787	782
Carrick-on-Suir . .	2,960	10	1	318	2,151	1,890	579
Cashel . . .	4,975	18	3 $\frac{1}{2}$	598	1,731	1,202	1,127
Castlebar . . .	1,408	13	0 $\frac{1}{4}$	108	283	257	134
Castleblaney . . .	1,462	2	0	260	902	499	663
Castlederg . . .	639	17	6	68	194	104	158
Cavan . . .	4,527	2	5 $\frac{1}{4}$	484	1,662	950	1,196
Celbridge . . .	1,349	9	6	134	266	233	167
Clogheen . . .	2,134	16	11 $\frac{1}{2}$	227	625	291	561
Clogher . . .	2,111	10	1	151	756	360	547
Clones . . .	2,910	15	0	284	1,386	909	761
Clonmel . . .	4,124	11	9	500	1,924	1,484	940
Coleraine . . .	2,894	5	8	310	924	681	553
Cookstown . . .	1,846	6	8	180	936	445	671
Cootehill . . .	3,209	6	10	310	1,275	756	829
Cork . . .	22,041	3	9	2,101*	16,014	13,715	4,400

* The number of Paupers in the Workhouse on the 1st January, 1846, as given above, is one less than appeared by the Return in the Annual Report for 1846. The discrepancy has been explained by the Clerk, and the above number is correct.

No. 14, i. (*continued.*)—Unions, the Workhouses of which were opened prior to 1846, &c.—*continued.*

UNIONS.	Expenditure of the Union from 1st January to 31st December, 1846, inclusive.	Total Number of Paupers Relieved.			
		Remaining in the Workhouse on 1st January, 1846.	Admitted and Born in the Workhouse in the Year 1846.	Discharged and Died in the Workhouse in the Year 1846.	Remaining in Workhouse on 1st January, 1847.
	£. s. d.				
Donegal . . .	1,468 9 10 $\frac{1}{2}$	117	745	461	401
Downpatrick . .	3,469 1 6	368	1,101	764	705
Drogheda . . .	2,425 12 4	330	1,355	1,044	641
Dublin, North . .	16,540 4 7 $\frac{1}{4}$	1,871	4,307	3,846	2,332
Dublin, South. .	14,927 3 8	1,837	3,951	3,808	1,980
Dundalk . . .	2,506 0 0	374	1,357	998	733
Dunfanaghy . . .	478 0 0	10	238	92	156
Dungannon . . .	3,121 10 10	373	1,395	738	1,030
Dungarvan . . .	2,901 2 8	294	2,112	1,658	748
Dunmanway . . .	1,410 17 4	131	1,681	1,226	586
Dunshaughlin. .	2,541 4 1	246	709	486	469
Edenderry. . .	2,306 8 10 $\frac{1}{2}$	286	612	453	445
Ennis . . .	3,811 9 0 $\frac{1}{2}$	467	1,772	1,446	793
Enniscorthy . . .	3,728 13 4	399	2,063	1,700	762
Enniskillen . . .	3,059 4 4	119	1,829	957	991
Ennistymon . . .	2,832 17 9 $\frac{3}{4}$	284	1,526	1,314	496
Fermoy . . .	4,902 17 6	499*	13,460	12,558	1,401
Galway . . .	3,823 17 0	356	1,755	1,151	960
Gorey . . .	2,671 13 11 $\frac{1}{2}$	287	756	485	558
Gort . . .	1,579 6 11	173	592	441	324
Gortin . . .	535 9 4	72	317	178	211
Granard . . .	3,245 1 9	426	840	604	662
Inishowen . . .	1,162 10 9	97	394	201	290
Kanturk . . .	4,103 1 2	288	3,469	2,421	1,336
Kells . . .	3,275 18 3	361	995	627	729
Kenmare . . .	1,827 3 10	59	1,020	572	507
Kilkeel . . .	1,140 18 5 $\frac{1}{4}$	101	347	217	231
Kilkenny . . .	7,468 12 11	675	4,360	3,438	1,597
Killarney . . .	3,659 6 7	193	1,852	1,199	846
Kilmallock . . .	5,125 12 0	469	1,960	1,355	1,074
Kilrush . . .	2,430 17 5 $\frac{1}{2}$	231	1,477	1,047	661
Kinsale . . .	2,464 2 2	192	1,795	1,328	659
Larne . . .	2,632 9 11 $\frac{1}{2}$	289	586	362	513
Letterkenny . . .	1,088 10 5	46	306	124	228
Limerick . . .	10,840 3 2	1,290	4,340	3,295	2,335
Lisburn . . .	2,467 6 10	360	838	482	716
Lismore . . .	1,829 6 8	170	941	678	433
Lisnaskea . . .	1,530 11 11	186	780	436	530
Listowel . . .	3,479 6 0	263	1,749	1,195	817
Londonderry . . .	2,639 11 0	320	1,323	992	651
Longford . . .	3,744 15 0 $\frac{1}{2}$	578	1,879	1,519	938
Loughrea . . .	1,799 4 0 $\frac{1}{2}$	160	778	539	399

* The number of Paupers in the Workhouse on the 1st January, 1846, as given above, is nine more than appeared by the Return in the Annual Report for 1846. The discrepancy has been explained by the Clerk, and the above number is correct.

No. 14, i. (*continued.*)—Unions, the Workhouses of which were opened prior to 1846, &c.—*continued.*

UNIONS.	Expenditure of the Union from 1st January to 31st December, 1846, inclusive.			Total Number of Paupers Relieved.			
				Remaining in the Workhouse on 1st January, 1846.	Admitted and Born in the Workhouse in the Year 1846.	Discharged and Died in the Workhouse in the Year 1846.	Remaining in Workhouse on 1st January, 1847.
	£.	s.	d.				
Lowtherstown. . .	1,779	18	9½	44	889	534	399
Lurgan . . .	3,436	1	3	227	2,197	1,512	912
Macroom . . .	3,001	7	7½	171	1,915	1,366	720
Magherafelt . . .	2,518	3	11	224	1,332	849	707
Mallow . . .	3,266	14	4	273	2,918	2,329	862
Manorhamilton . .	1,457	19	0	172	526	264	434
Midleton . . .	4,276	18	3¾	347	2,116	1,646	817
Mohill . . .	1,094	17	6¼	211	839	566	484
Monaghan . . .	3,980	11	10	275	1,220	789	706
Mountmelick . . .	4,209	18	11	330	1,841	1,190	981
Mullingar . . .	3,585	10	6¼	398	972	499	871
Naas . . .	3,464	18	1¾	434	791	613	612
Navan . . .	2,912	9	6	368	1,111	876	603
Nenagh . . .	4,607	5	8	574	2,954	2,206	1,322
Newcastle . . .	3,440	3	0	381	1,521	1,269	633
New Ross . . .	3,526	9	9	471	1,727	1,448	750
Newry . . .	3,800	17	4	469	1,580	986	1,063
Newtownards . . .	4,596	4	2	293	1,246	879	660
Newtownlimavady .	1,781	10	4	140	619	380	379
Oldcastle . . .	3,113	5	3¾	373	795	525	643
Omagh . . .	2,557	18	1	308	1,597	1,111	794
Parsonstown . . .	1,941	0	3	226	877	665	438
Rathdown . . .	4,445	17	11	401	1,829	1,613	617
Rathdrum . . .	4,084	0	0	391	866	562	695
Rathkeale . . .	3,929	13	9¾	390	1,647	1,117	920
Roscommon . . .	3,810	15	1½	328	2,408	1,719	1,017
Roscrea . . .	3,886	0	6	339	1,925	1,324	940
Scariff . . .	2,723	16	3	223	1,764	1,280	707
Shillelagh . . .	1,898	0	8	242	391	286	347
Skibbereen . . .	4,276	15	3	281	2,288	1,628	941
Sligo . . .	5,086	14	9¾	456	1,957	1,282	1,131
Strabane . . .	1,951	6	8	231	1,102	698	635
Stranorlar . . .	1,247	13	2	71	670	288	453
Thurles . . .	3,016	19	4	292	1,336	842	836
Tipperary . . .	4,984	12	8	476	2,218	1,750	944
Tralee . . .	4,660	16	1	366	2,842	2,171	1,037
Trim . . .	1,811	1	1	158	848	505	501
Tullamore . . .	2,183	16	11	293	1,612	1,139	766
Waterford . . .	5,647	2	8½	824	3,536	3,305	1,055
Westport . . .	2,229	16	0½	61	1,021	541	541
Wexford . . .	3,383	5	4	304	1,282	1,090	496
Total 123 Unions.	425,183	10	9¾	41,998	203,647	150,668	94,437

No. 14—continued.

ii.—UNIONS, the Workhouses of which were opened in 1846.

UNIONS.	Date of Declaration of Union.	Date from which the Workhouse was declared fit for the reception of Paupers.	Date on which Paupers were first admitted into the Workhouse.	Expenditure from the commencement of the Union to the 31st December, 1846, inclusive.	Total Number of Paupers Relieved.		
					Admitted and Born in the Work-house.	Discharged and Died in the Work-house.	Remaining on 1st January, 1847.
Cahirciveen	30 Sept., 1840	19 Aug. 1844	17 Oct. 1846	£. s. d. 1,185 17 4	562	137	425
Castlereagh	23 „ 1839	6 Oct. 1842	30 May, „	3,363 18 7	1,304	234	1,070
Glenties	2 Aug. 1841	22 Sept. 1845	24 July, „	877 17 0	1,015	667	348
Milford	20 July, „	24 Dec. „	6 April, „	1,471 19 5	646	170	476
Swineford	11 April, 1840	30 Nov. 1842	14 „ „	2,921 19 2½	1,476	801	675
Tuam	30 Sept. 1839	15 Aug. „	4 May, „	1,500 0 0	774	446	328
Six Unions				11,321 11 6½	5,777	2,455	3,322

No. 14—continued.

iii.—Statement of Progress, showing the Date of making the First Rate for the Relief of the Poor, and of opening the Workhouse, in Unions in Ireland, since the last Report.—(In continuation of the Statement in the Annual Report for 1846, Appendix B, No. 17.)

UNIONS.	Date of First Rate being made.	Date of Workhouse being declared fit for the Reception of Destitute Poor.	Date of First Admission of Paupers.
Cahirciveen	9 August, 1845	19 August, 1844	17 October, 1846
Castlereagh	11 June, 1842	6 October, 1842	30 May, „
Clifden	13 April, 1846	22 Dec. 1845	8 March, 1847
Tuam	24 October, 1842	15 August, 1842	4 May, 1846

No. 15.

LIST of WORKHOUSES in IRELAND, reported to His Excellency the Lord-Lieutenant as full.

Name of Union.	Date of Report to His Excellency.	Name of Union.	Date of Report to His Excellency.
Cork	17 October, 1846	Abbeyleix	24 October, 1846
Granard	„ „ „	Antrim	23 Jan. 1847
Ballina	„ „ „	Ardee	5 Dec. 1846
Skibbereen	„ „ „	Armagh	26 „ „
Scariff	20 „ „	Athy	14 Nov. „
Waterford	„ „ „	Baileboro'	31 Oct. „
Roscommon	22 „ „	Ballina	17 „ „
Kanturk	23 „ „	Ballycastle	26 Dec. „
Abbeyleix	24 „ „	Ballymena	9 Jan. 1847
Cashel	„ „ „	Ballymoney	30 „ „
Ennistymon	„ „ „	Balrothery	12 Dec. 1846
Mallow	31 „ „	Baltinglass	14 Nov. „

No. 15—continued.

List of Workhouses in Ireland, reported to His Excellency the Lord-Lieutenant as full—continued.

Name of Union.	Date of Report to His Excellency.	Name of Union.	Date of Report to His Excellency.
Kells	31 October, 1846	Banbridge	26 Dec. 1846
Bailieboro'	" " "	Bandon	7 Nov. "
Belfast	" " "	Bantry	2 Jan. 1847
Tralee	" " "	Belfast	31 Oct. 1846
Fermoy	" " "	Boyle	18 Jan. 1847
Enniscorthy	7 Nov. "	Cahiriveen	2 " "
Carrick-on-Shannon	" " "	Callan	12 Dec. 1846
Limerick	" " "	Carlow	5 " "
Rathkeale	" " "	Carrickmacross. . . .	19 " "
Macroon	" " "	Carrick-on-Shannon	7 Nov. "
Tipperary	" " "	Carrick-on-Suir	26 Dec. "
Bandon	" " "	Cashel	24 Oct. "
Nenagh. . . .	" " "	Castleblayney	6 Feb. 1847
Sligo	" " "	Castlederg	" " "
Ennis	14 " "	Castlereagh	5 Dec. 1846
North Dublin	" " "	Cavan	26 " "
Athy	" " "	Clogheen	19 " "
Swineford	" " "	Clogher	12 " "
Baltinglass	" " "	Clones	21 Nov. "
Kinsale	" " "	Clonmel	5 Dec. "
Oldcastle	21 " "	Cookstown	26 " "
Kenmare	" " "	Cootehill	5 " "
Listowel	" " "	Cork	17 October, "
Killarney	" " "	Donegal	13 March, 1847
Thurles	" " "	Drogheda	13 Feb. "
Clones	" " "	Dublin, North	14 Nov. 1846
South Dublin	" " "	Dublin, South	21 " "
Tullamore	28 " "	Dundalk	30 Jan. 1847
Navan	" " "	Dungannon. . . .	26 Dec. 1846
Omagh	" " "	Dungarvan	19 " "
Newcastle	" " "	Dunmanway	5 " "
Cootehill	5 Dec. "	Dunshaughlin	" " "
Clonmel. . . .	" " "	Edenderry	6 April, 1847
Castlereagh	" " "	Ennis	14 Nov. 1846
Dunmanway	" " "	Enniscorthy	7 " "
Dunshaughlin	" " "	Enniskillen	2 Jan. 1847
Ardee	" " "	Ennistymon. . . .	24 October, 1846
Carlow	" " "	Fermoy	31 " "
Kilkenny	" " "	Galway	2 Jan. 1847
Rathdrum	" " "	Glenties	27 March, "
Roscrea	12 " "	Gorey	26 Dec. 1846
Longford	" " "	Gortin	" " "
Newry	" " "	Granard. . . .	17 October, "
Clogher. . . .	" " "	Kanturk	" " "
Balrothery	" " "	Kells	31 " "
Callan	" " "	Kenmare	21 Nov. "
Rathdown	" " "	Kilkeel	30 Jan. 1847
Dungarvan	19 " "	Kilkenny	5 Dec. 1846
Lisnaskea	" " "	Killarney	21 Nov. "
Clogheen	" " "	Kilmallock	19 Dec. "
Mullingar	" " 5	Kilrush	30 Jan. 1847
Kilmallock	" " "	Kinsale	14 Nov. 1846
Stranorlar	" " "	Larne	26 Dec. "
Milford	" " "	Limerick	7 Nov. "
Carrickmacross. . . .	" " "	Lisburn	30 Jan. 1847

No. 15—continued.

List of Workhouses in Ireland, reported to His Excellency the Lord-Lieutenant
as full—continued.

Name of Union.	Date of Report to His Excellency.		Name of Union.	Date of Report to His Excellency.	
Newtownards . . .	19 Dec.	1846	Lismore . . .	1 8 Jan.	1847
Lowtherstown . . .	„ „	„	Lisnaskea . . .	19 Dec.	1846
Carrick-on-Suir . . .	26 „	„	Listowel . . .	21 Nov.	„
Dungannon . . .	„ „	„	Longford . . .	14 Dec.	„
Gorey . . .	„ „	„	Lowtherstown . . .	19 „	„
Armagh . . .	„ „	„	Lurgan . . .	26 „	„
Banbridge . . .	„ „	„	Macroom . . .	7 Nov.	„
Cook's Town . . .	„ „	„	Magherafelt . . .	6 Feb.	1847
Ballycastle . . .	„ „	„	Mallow . . .	31 Oct.	1846
Cavan . . .	„ „	„	Manorhamilton . . .	22 Jan.	1847
Gortin . . .	„ „	„	Midleton . . .	2 „	„
Larne . . .	„ „	„	Milford . . .	19 Dec.	1846
Lurgan . . .	„ „	„	Monaghan . . .	6 Nov.	„
Cahiriveen . . .	2 January,	1847	Mountmelick . . .	18 Jan.	1847
Midleton . . .	„ „	„	Mullingar . . .	19 Dec.	1846
Bantry . . .	„ „	„	Naas . . .	18 Jan.	1847
Galway . . .	„ „	„	Navan . . .	25 Nov.	1846
Enniskillen . . .	„ „	„	Nenagh . . .	7 Nov.	„
Ballymena . . .	9 „	„	Newcastle . . .	28 „	„
Boyle . . .	18 „	„	New Ross . . .	22 March,	1847
Lismore . . .	„ „	„	Newry . . .	12 Dec.	1846
Mountmelick . . .	„ „	„	Newtownards . . .	19 „	„
Naas . . .	„ „	„	Oldcastle . . .	14 Nov.	„
Shillelagh . . .	„ „	„	Omagh . . .	28 „	„
Manorhamilton . . .	23 „	„	Rathdown . . .	12 Dec.	„
Antrim . . .	„ „	„	Rathdrum . . .	5 „	„
Kilrush . . .	30 „	„	Rathkeale . . .	7 Nov.	„
Ballymoney . . .	„ „	„	Roscommon . . .	2 October,	„
Lisburn . . .	„ „	„	Roscrea . . .	15 Dec.	„
Dundalk . . .	„ „	„	Scariff . . .	20 Oct.	„
Kilkeel . . .	„ „	„	Shillelagh . . .	18 Jan.	1847
Magherafelt . . .	6 Feb.	„	Skibbereen . . .	17 Oct.	1846
Castlederg . . .	„ „	„	Sligo . . .	7 Nov.	„
Castleblaney . . .	„ „	„	Strabane . . .	20 Jan.	1847
Drogheda . . .	13 „	„	Stranorlar . . .	19 Dec.	1846
Strabane . . .	20 „	„	Swineford . . .	14 Nov.	„
Monaghan . . .	6 March,	„	Thurles . . .	21 „	„
Donegal . . .	13 „	„	Tipperary . . .	7 „	„
New Ross . . .	22 „	„	Tralee . . .	31 Oct.	„
Genties . . .	27 „	„	Trim . . .	12 Dec.	„
Tuam . . .	6 April,	„	Tuam . . .	6 April,	1847
Edenderry . . .	„ „	„	Tullamore . . .	28 Nov.	1846
			Waterford . . .	20 Oct.	„

No. 16.

STATEMENT OF ADDITIONAL WORKHOUSE ACCOMMODATION AND FEVER WARDS.

i.—Statement showing the Amount of Workhouse Accommodation in Ireland:—
1st May, 1847.

UNIONS.	Number of Inmates for which the Workhouse was originally designed.	Number of Inmates for which Ad- ditional Ac- commodation has been otherwise provided.	OBSERVATIONS. Showing the manner in which additional Accommodation has been provided.
Abbeyleix	500	100	Hiring a house for fever patients.
Antrim	700	95	Straw-shed converted into nursery (40). Sheds constructed which accommodate (55). Idiot wards to be raised.
Ardee	600	400	A malt-house hired capable of affording the increased accommodation.
Armagh	1,000	350	Wards provided over dining hall (100). Sheds (100). Addition to fever hospital hired (100). Nurseries built (50.)
Athlone	900	..	Straw shed converted into sick ward (30). Sheds in boys' and girls' yards appropriated to the use of children under 4 (80). Tenders for raising idiot wards accepted.
Athy	600	110	
Balieborough . . .	600	..	Additional building in course of erection.
Ballina	1,200	..	
Ballinasloe	1,000	..	
Ballinrobe	800	..	
Ballycastle	300	30	
Ballymena	900	80	One of the fuel stores converted into a day room. Tender for affording additional accommoda- tion accepted.
Ballymoney	700	50	Sleeping galleries erected. Accomodation for 60 additional inmates in course of erection.
Ballyshannon . . .	500	..	Female probationary ward altered.
Balrothery	400	197	Officers' apartments appropriated and sleeping galleries erected.
Baltinglass	500	40	Sleeping galleries erected to accommodate 120. Sheds erected (40,) further accommodation in course of erection.
Banbridge	800	160	
Bandon	900	150	Idiot wards raised and sheds erected. Plans for additional buildings requested. A loan of £3000 requested from Public Works Loan Commissioners.
Bantry	600	50	Coal and straw store fitted up for convalescent patients.
Belfast	1,000	747	Rooms in workhouse appropriated; sheds and sleeping galleries erected.
Boyle	700	..	Wooden sheds erected.
Cahirciveen	400	..	Guardians have determined on building a large addition to the workhouse.
Callan	600	190	Sleeping galleries erected; stores, stables, and idiot cells appropriated.
Carlow	800	160	Sheds erected and used as dormitories. Addition to infirmary, &c., contemplated.
Carrickmacross . . .	500	240	Two houses hired, sleeping galleries erected.
Carrick-on-Shannon	800	14	Shed appropriated to fever patients.

No. 16—continued.

i.—Statement showing the Amount of Workhouse Accommodation in Ireland :—
1st May, 1847—continued.

UNIONS.	Number of Inmates for which the Workhouse was originally designed.	Number of Inmates for which additional Accommodation has been otherwise provided.	OBSERVATIONS. Showing the manner in which additional Accommodation has been provided.
Carrick-on-Suir . . .	500	400	Store hired, and sleeping galleries erected. Hired house.
Cashel	700	130	
Castlebar	700	..	Alterations for the accommodation of fever patients in workhouse hospital, and providing for other patients.
Castleblaney	800	..	
Castlederg	200	56	Sheds for convalescent patients.
Castlerea	1,000	..	
Cavan	1,200	40	Sheds used as stores, converted into dormitories. Plans for additional buildings under consideration.
Celbridge	400	..	
Clifden	300	..	Hired houses.
Clogheen	500	80	
Clogher	500	..	Hiring of a large concern formerly used as a brewery.
Clones	600	220	
Clonmel	600	1,000	Lofts raised over boys' dormitories. Guardians have determined on building an addition to the workhouse, capable of accommodating 400.
Coleraine	700	60	
Cookstown	600	..	Portions of old house of industry hired (800). Additions by way of sheds, &c. (2450.)
Cootehill	800	..	
Cork	2,000	3,250	House hired.
Donegal	500	10	
Downpatrick	1,000	20	Enlargement of nursery.
Drogheda	800	40	
Dublin, North	2,000	1,406	Sleeping galleries erected.
Dublin, South	2,000	360	
Dundalk	800	120	Hiring of houses (2), and erection of sheds.
Dunfanaghy	300	..	
Dungannon	800	200	Erection of buildings in connexion with workhouse.
Dungarvan	600	50	
Dunmanway	400	120	School-rooms converted into day-rooms and sleeping galleries erected.
Dunshaughlin	400	71	
Edenderry	600	..	House hired. Extension of the buildings at the workhouse contemplated.
Ennis	800	..	
Enniscorthy	600	200	Stabling converted into a fever hospital.
Enniskillen	1,000	120	
Ennistymon	600	..	House hired, stable sheds appropriated.
Fermoy	900	200	
			Stables and probationary wards converted into sleeping apartments. House hired as fever hospital.
			Erection of additional buildings under consideration.
			Two store-houses have been hired capable of accommodating 150 and 50 respectively.
			Hired house and sheds appropriated to the accommodation of fever patients.
			Store-house hired capable of accommodating 150; shed erected, affording accommodation for 50.

No. 16—*continued.*

i.—Statement showing the Amount of Workhouse Accommodation in Ireland:—
1st May, 1847—*continued.*

UNIONS.	Number of Inmates for which the Work-house was originally designed.	Number of Inmates for which Additional Accommodation has been otherwise provided.	OBSERVATIONS. Showing the manner in which additional Accommodation has been provided.
Galway	1,000	100	Erection of sheds.
Glenties	500	..	
Gorey	500	210	Erection of sleeping galleries, (80). Dining hall converted into dormitory, (80). Hired house, for fever patients (50).
Gort	500	..	
Gortin	200	8	Erection of a shed.
Granard	600	48	Turf-house, straw-house, and sheds adjoining, converted into dormitories. Sleeping galleries erected.
Inishowen	600	..	
Kanturk	800	250	A store-house capable of accommodating 200. Sheds capable of accommodating 50, erected.
Kells	600	200	Enclosing and fitting up sheds attached to idiot wards.
Kenmare	500	..	
Kilkeel	300	..	
Kilkenny	1,300	600	Hiring houses, erecting sleeping galleries and sheds.
Killarney	800	..	
Kilmallock	800	200	Erection of sheds in workhouse yard and in front of fever ward.
Kilrush	800	..	Addition to infirmary in course of erection.
Kinsale	500	442	Old jail rented (200). Sheds erected (200). Sheds for fever patients (42).
Larne	400	130	Erection of sleeping galleries.
Letterkenny	500	..	
Limerick	1,600	912	Additions to workhouse and erection of temporary sheds.
Lisburn	800	160	Sleeping galleries erected, accommodation for 100. Coal store appropriated, (60).
Lismore	500	100	A store-house hired for the purpose.
Lisnaskea	500	130	Permanent buildings erected in addition to workhouse.
Listowel	700	100	Sleeping galleries erected.
Londonderry	800	100	Permanent buildings in women's yard, (40). Temporary sheds for fever patients, (60).
Longford	1,000	..	
Loughrea	800	..	
Lowtherstown	400	..	
Lurgan	800	24	Sheds enclosed. Additional sheds are nearly finished, calculated to accommodate 1200.
Macroon	600	60	Store hired as addition to workhouse.
Magherafelt	900	160	Temporary wooden sheds.
Mallow	700	90	Sheds.
Monorhamilton	500	12	Sheds altering with a view to afford additional accommodation.
Midleton	800	200	Additional wing added, and stables appropriated.
Milford	400	..	
Mohill	700	..	
Monaghan	900	300	Additions about being made to workhouse, to accommodate 300 inmates.

No. 16—continued.

i.—Statement showing the Amount of Workhouse Accommodation in Ireland:—
1st May, 1847—continued.

UNIONS.	Number of Inmates for which the Workhouse was originally designed.	Number of Inmates for which Additional Accommodation has been otherwise provided.	OBSERVATIONS. Showing the manner in which additional Accommodation has been provided.
Mountmelick . .	800	400	A store has been hired until the 29th September next to accommodate 400, and has been occupied.
Mullingar . . .	800	..	Sleeping galleries erecting.
Naas	550	150	A house hired to accommodate 100. Stables fitted up, affording accommodation for 50.
Navan	500	30	Coal store appropriated.
Nenagh	1,000	260	Erection of sheds and sleeping galleries.
Newcastle	550	360	Houses hired and alterations made in the rooms in the workhouse.
New Ross	900	108	Hired house (80). Sheds erected (28).
Newry	1,000	100	Stabling converted into day-rooms, and sheds erected.
Newtownards . .	600	200	Erection of sheds and sleeping galleries.
Newtown Limavady	600	..	
Oldcastle.	600	..	
Omagh	800	200	Sleeping galleries erected.
Parsonstown . . .	800	..	
Rathdown	600	25	Stables have been appropriated to afford workhouse accommodation.
Rathdrum	600	260	Part of Flannel Hall, granted by Earl Fitzwilliam, accommodates 200; hired house for fever patients, 60.
Rathkeale	660	247	Additional buildings and sleeping galleries erected. A house hired for fever patients.
Roscommon	900	92	House hired for the accommodation of fever patients, and stable fitted up also for the reception of patients.
Roscrea	700	200	Sleeping galleries erected, stables appropriated.
Scariff	600	40	Stables have been fitted up for the purpose of affording additional accommodation.
Shillelagh	400	40	Idiot wards raised a story each (in course of erection.)
Skibbereen	800	40	Stables fitted up to afford additional accommodation.
Sligo	1,200	70	Sheds erected in infirmary yards.
Strabane	800	36	Store taken for fever patients.
Stranorlar	400	..	
Swineford	700	..	
Thurles	700	60	Straw and turf sheds appropriated to the accommodation of fever patients.
Tipperary	700	200	Sleeping galleries, accommodating 150, erected.
Tralee	1,000	186	House hired for fever patients 50.
Trim	500	52	Sleeping galleries (150), sheds (36.)
Tuam.	800	..	Hired house.
Tullamore	700	50	Tenders for sheds to accommodate 100 have been advertised for.
Waterford	900	200	A house has been hired for the accommodation of 50 fever patients.
Westport.	1,000	..	Sleeping galleries and sheds.
Wexford.	600	..	

No. 16—continued.

ii.—FEVER HOSPITALS in connexion with WORKHOUSES:—Statement of the Unions in which Fever Wards have been Built or Hired, or are in course of Erection; and of Arrangements reported for the Reception of Fever Cases:—1st May, 1847.

Names of Unions.	Fever Wards Built, Hired, or in course of Erection; and Numbers to be Accommodated.	OBSERVATIONS.
Abbeyleix	Hired . . 100	Arrangements for increasing the accommodation have been made with the trustees of the fever hospital, and the workhouse infirmary appropriated.
Antrim	New building 40	Open.
Ardee . . . . .	. . . 40	Open.
Armagh . . . . .	. . . 40	Open. A house has been hired in addition to the fever hospital; 100 accommodated.
Athlone . . . . .	. . . 46	In course of erection.
Athy	Sheds . . 30	Sheds, formerly used for straw and turf stores, fitted up for fever patients.
Bailieborough . . .	. . . 45	Sheds in course of erection to afford temporary accommodation.
Ballina	New shed buildings . . 30	In course of erection. Guardians have determined on erecting further sheds according to Board of Health plans.
Ballinasloe . . . .	. . . 64	In course of erection. Idiot wards used as convalescent wards.
Ballinrobe . . . .	. . . .	An application has been made to the Lords of the Treasury for a loan for the purpose of building a fever hospital;—a consent to the expenditure of 700 <i>l.</i> to build a fever hospital has been signed by Guardians.
Ballycastle	New building 40	Open.
Ballymena . . . . .	. . . 40	Building in course of erection. A house has been procured from Sir Shafto Adair, as a temporary fever hospital.
Ballymoney . . . .	. . . 32	Open.
Ballyshannon . . . .	. . . .	Plan of fever hospital accepted—Tenders for erection of sheds invited.
Balrothery	New building 48	Open.
Baltinglass	Hired . . 36	Open.
Banbridge	New building 48	Open. Kitchen and store-rooms to be added. Guardians have resolved to extend the accommodation for patients.
Bandon	Shed . . 50	Erected in infirmary yard; accommodation for 70 additional persons to be provided.
Bantry	New building 44	Open.
Belfast . . . . .	. . . 159	Open. Extension of, contemplated. Temporary increased accommodation erected (350).
Boyle . . . . .	. . . 44	Finished. Idiot wards to be enlarged to afford additional accommodation. Loan of 800 <i>l.</i> applied for.
Cahiriveen	Sheds . . 100	In course of erection.
Callan	New building 69	In course of erection. A temporary fever hospital has been hired in Ballingary under 9th Vict. cap. 6 to accommodate 20.
Carlow	Hired . . 70	Temporary fever hospital hired.

No. 16—*continued.*ii.—Fever Hospitals in connexion with Workhouses, &c.—*continued.*

Names of Unions.	Fever Wards Built, Hired, or in course of Erection; and Numbers to be Accom- modated.	OBSERVATIONS.
Carrickmacross . . .	. . .	Fever cases sent to a hospital unconnected with the workhouse.
Carrick-on-Shannon.	Shed building 34	Open. Sheds have been erected in men's yard
Carrick-on-Suir . .	Sheds . . 100	In course of erection. A temporary fever hospital at Portlaw, under 9th Vic. c. 6.
Cashel	New building 44	Open. Additional accommodation for 100 provided; idiot wards converted into convalescent wards.
Castlebar . . . .	. . .	Portion of workhouse appropriated; idiot wards to be raised.
Castleblaney . .	New building 60	Open.
Castlederg . . .	New building 36	Open. Workhouse hospital raised and separated from main building for treatment of fever patients.
Castlereagh . . .	Hired 2 . . 24	Probationary wards have been adopted.
Cavan . . . .	. . .	Idiot and probationary wards used for the treatment of fever patients. Tenders for permanent hospital invited.
Celbridge . . . .	. . .	Cases sent to fever hospital in town.
Clifden . . . .	. . .	Workhouse opened 8th March.
Clogheen	Addition to workhouse 45	Addition made to infirmary sufficient for the accommodation of 45 patients.
Clogher	New building 32	Open.
Clones . . . .	. . .	Erection of fever hospital under consideration.
Clonmel	Hired . . .	House hired for the reception of fever patients.
Coleraine	New building 60	In course of erection; works to be completed 1st September next.
Cookstown . . . .	. . . 75	Guardians have determined on erecting a fever hospital.
Cootehill . . . .	. . . 40	Finished.
Cork	Hired houses .	Houses have been hired in different parts of the city for the treatment of fever patients.
Donegal . . . .	. . .	Guardians have resolved to build a fever hospital on procuring a loan; plans sent to Guardians. Tender forwarded for Commissioners' consideration.
Downpatrick . .	New building 60	Plans have been sent to Guardians. Sheds to accommodate 30 in course of erection.
Drogheda . . . .	. . . 50	Finished. Temporary hospital hired, accommodation for 20 patients.
Dublin, North . .	Hired . . 60	Not yet occupied. Patients are sent to the Hardwicke Fever Hospital also.
Dublin, South . .	Hired . . 75	Open. Hired for four months.
Dundalk	New building 48	Open. A house has been taken in addition.
Dunfanaghan . .	. . .	Open.
Dungannon . . .	New building 40	
Dungarvan . . .	Sheds . . .	
Dunmanway . . .	New building 60	Tender for erection of fever hospital accepted. Portion of workhouse appropriated to the treatment of fever patients.

No. 16—continued.

ii.—Fever Hospitals in connexion with Workhouses, &c.—continued.

Names of Unions.	Fever Wards Built, Hired, or in course of Erection; and Numbers to be Accommodated.	OBSERVATIONS.
Dunshaughlin . . .	Hired . . . 25	The stables have been fitted up for the reception of patients. Erection of hospital for 60 patients agreed on.
Edenderry	New building 40	A tender for the erection of a fever hospital has been accepted, and a consent for the expenditure signed by Guardians.
Ennis . . . . .	. . . . .	Patients sent to County Fever Hospital.
Enniscorthy . . . .	. . . . .	Patients sent to Enniscorthy Fever Hospital.
Enniskillen	Hired, &c. .120	Sheds for convalescent patients have been erected on workhouse grounds.
Ennistymon	New building 30	Open.
Fermoy	New building 75	In course of erection. Temporary fever hospitals have been hired under 9th Vict. c. 6.
Galway	Sheds . . . 100	Erected in workhouse yards.
Glenties . . . . .	. . . . .	Tenders for erection of temporary fever hospital accepted.
Gorey	Hired . . . 50	Plans of sheds for the accommodation of 100 selected.
Gort . . . . .	. . . . .	Occupied.
Gortin	Sheds . . . 8	Finished.
Granard	New building 40	Part of infirmary at workhouse appropriated to the reception of fever patients.
Inishowen . . . . .	. . . . .	Open. An addition is in course of erection which will afford accommodation for 50.
Kanturk	New building 74	Patients sent to Kell's Fever Hospital.
Kells . . . . .	. . . . .	Open.
Kenmare	New building 40	Open.
Kilkeel	New building 40	Portion of County Fever Hospital hired. Patients also treated in part of the workhouse.
Kilkenny	Hired . . . 80	Convalescent wards have been added.
Killarney . . . . .	. . . . .	Tenders for the erection of sheds accepted.
Kilmallock	New building 40	Shed building in course of erection. Patients also sent to Carrigaline Fever Hospital.
Kilrush . . . . .	. . . . .	Open.
Kinsale	Sheds . . . 42	In course of erection.
Larne	New building 40	Open. Erection of further accommodation under consideration.
Letterkenny	Temporary sheds . 40	Tender for building accepted. House hired as a temporary fever hospital.
Limerick	New building 96	Patients sent to Lismore Fever Hospital, where the Guardians contemplate providing additional accommodation.
Lisburn	New building 60	Guardians intend to build a fever hospital.
Lismore . . . . .	. . . . .
Lisnaskea . . . . .	. . . . .

No. 16—*continued.*ii.—Fever Hospitals in connexion with Workhouses, &c.—*continued.*

Names of Unions.	Fever Wards Built, Hired, or in course of Erection; and Numbers to be Accom- modated.	OBSERVATIONS.
Listowel . . .	New building 46	In course of erection. A house has been hired as a temporary fever hospital.
Londonderry . . .	Sheds . . . 60	In course of erection.
Longford . . .	New building 64	Open. Addition to fever hospital contemplated.
Loughrea . . .	Sheds . . . 100	Patients sent to fever hospital in town, and treated also in part of workhouse. Plan of fever hospital and sheds approved, and tender accepted.
Lowtherstown . . .	New building 40	In course of erection.
Lurgan . . .	New building 40	Open. An addition is being added which will accommodate 50 more. Temporary sheds to accommodate 300 in course of erection.
Macroon . . .	New building 40	Open. Houses have been hired to afford additional accommodation.
Magherafelt . . .	New building 40	Open. Wooden sheds calculated for 60 or 100 fever patients erected. Erection of further sheds to accommodate 200 proposed.
Mallow . . .	New building 60	Arrangement for erection of fever hospital under consideration. House hired at Done-raile under 9 Vict. c. 6.
Manorhamilton . . .	Sheds . . .	In course of erection. Idiot wards to be raised.
Midleton . . .	Hired . . . 32	Additional accommodation for 200 patients has been provided, by appropriating additions lately made to workhouse.
Milford . . .	. . .	Tender for the erection of a temporary fever hospital accepted.
Mohill . . .	. . .	Tender for the erection of fever hospital accepted.
Monaghan . . .	Hired . . . 30	Guardians are about building a fever hospital. A loan has been obtained for the purpose.
Mountmelick . . .	New building 44	Open. An additional shed in course of erection.
Mullingar . . .	New building 60	Finished.
Naas . . .	New building 44	Open.
Navan . . .	. . .	Patients sent to County Fever Hospital. Building of fever ward in connexion with workhouse contemplated.
Nenagh . . .	New building 70	In course of erection.
Newcastle . . .	. . .	Sheds in connexion with Newcastle Fever Hospital, where the patients from the workhouse are treated, in course of erection.
New Ross . . .	New building 72	Open. An additional ward, to accommodate 22 patients, in course of erection. Portion of workhouse appropriated.
Newry . . .	. . .	Erection of fever hospital contemplated.
Newtownards . . .	New building 60	Open.
Newtown Limavady . . .	New building 30	Open.
Oldcastle . . .	New building 44	Open.

No. 16—*continued.*ii.—Fever Hospitals in connexion with Workhouses, &c.—*continued.*

Names of Unions.	Fever Wards Built, Hired, or in course of Erection: and Numbers to be Accom- modated.	OBSERVATIONS.
Omagh . . . .	. . .	Patients treated in Omagh Fever Hospital. Sheds in course of erection.
Parsonstown . . .	. . .	Patients sent to town fever hospital. Plans of sheds have been sent to Guardians.
Rathdown . . . .	. . .	Patients sent to Rathdown Fever Hospital.
Rathdrum	Hired . . 60	Open. Arrangements for the erection of fever hospital under consideration. House hired as a temporary fever hospital (60).
Rathkeale	Hired . . 100	Arrangements for building a fever hospital are under consideration.
Roscommon . . . .	. . . 40	Open. Tender for erection of fever hospital sheds accepted. Stables fitted up for patients.
Roscrea . . . .	. . .	Patients sent to Roscrea Fever Hospital.
Scariff . . . .	. . .	Erection of fever hospital under consideration.
Shillelagh . . . .	. . .	Tender for erection of fever hospital accepted. Patients sent at present to Carnew Fever Hospital.
Skibbereen	New building 44	Open. Additional accommodation has been provided at the workhouse.
Sligo	Hired . . 60	Fever sheds calculated to accommodate 40 in course of erection.
Strabane	Hired . . 36	Guardians have resolved to build a fever ward for 70 patients. House hired as temporary hospital to accommodate 36.
Stranorlar . . . .	. . .	Plans sent and approved by Guardians for 60 patients. Portion of workhouse at present appropriated to the treatment of fever patients.
Swineford . . . .	. . .	Guardians have resolved to build a fever ward, and advertised for tenders. Portion of workhouse appropriated to the treatment of fever patients.
Thurles	New building 70	In course of erection.
Tipperary	New building 56	In course of erection. House hired as temporary fever hospital.
Tralee	New building 60	In course of erection.
Trim . . . .	. . .	Patients treated in Trim Fever Hospital.
Tuam	Sheds . . 50	In course of erection.
Tullamore	New building 40	Open. A house has been hired, which affords accommodation for 50 additional patients.
Waterford . . . .	. . .	Patients sent to Waterford Fever Hospital. Additional sheds provided by Fever Hospital Committee.
Westport . . . .	. . .
Wexford . . . .	. . .

No. 16—continued.—Summary of Fever Wards in connexion with Workhouses in Ireland :—1st May, 1847.

1. Fever Wards Open and Finished, with amount of additional accommodation determined on since 1 May, 1846.		2. Houses hired for the Accommodation of Fever Patients.		3. Permanent Fever Wards in course of erection.		4. Temporary Accommodation provided or in course of erection.		5. Erection of Fever Wards contemplated; Plans, &c. forwarded.		6. Patients provided for in Hospitals unconnected with Workhouse.		7. No steps taken to provide Accommodation for Fever Patients.		8. Fever Patients treated in part of Workhouse Appropriated.	
Unions.		Unions.		Unions.		Unions.		Unions :— Permanent.		Unions :— Temporary.		Unions.		Unions.	
1 Antrim . . .	40	1 Abbeyfeix . . .	100	1 Athlone . . .	46	1 Athy . . .	30	1 Ballinrobe . . .	24 Gort	1 Carrick-macross	1 Dunfanaghy	1 Castlebar			
2 Ardee . . .	40	2 Armagh . . .	100	2 Ballymena . . .	40	2 Bailieborough . . .	45	2 Ballymena . . .	25 Loughrea	2 Celbridge	2 Glenties	2 Cavan			
3 Armagh . . .	40	3 Ballymena . . .	100	3 Callan . . .	69	3 Ballina . . .	30	3 Ballyshannon . . .	26 Monaghan	3 Ennis	3 Killarney	3 Clogheen			
4 Ballinasloe . . .	64	4 Baltinglass . . .	36	4 Coleraine . . .	60	4 Bandon . . .	50	4 Carrick-on-Shannon	27 Newcastle	4 Enniscorthy	4 Milford	4 Dunmanway			
5 Ballycastle . . .	25	5 Carlow . . .	70	5 Drogheda . . .	60	5 Cahirciveen . . .	100	5 Castlederg	23 Parsons-town	5 Inishowen	5 Westport	5 Inishowen			
6 Balrothery . . .	45	6 Castlereagh . . .	24	6 Edenderry . . .	40	6 Carrick-on-Shannon	100	6 Cavan	29 Shillelagh	6 Kells	6 Wexford	6 Midleton			
7 Banbridge . . .	48	7 Fernov . . .	75	7 Fermoy . . .	75	7 Carrick-on-Shannon	34	7 Clones		7 Lismore		7 Mohill			
8 Banbury . . .	44	8 Lowthers-town . . .	40	8 Lowthers-town . . .	40	8 Carrick-on-Shannon	100	8 Cookstown		8 Loughrea		8 New Ross			
9 Bantry . . .	150	9 Mallow . . .	60	9 Mallow . . .	60	9 Cashel . . .	100	9 Donegal		0 Mohill		9 Swineford			
10 Belfast . . .	44	10 Nenagh . . .	70	10 Nenagh . . .	70	10 Downpatrick	60	10 Downpatrick		10 Omagh					
11 Boyle . . .	44	11 Rathkeale . . .	100	11 Rathkeale . . .	100	11 Dunshaughlin	50	11 Dunshaughlin		11 Rathdown					
12 Cashel . . .	44	12 Thurles . . .	70	12 Thurles . . .	70	12 Lisburn	60	12 Lisburn		12 Roscrea					
13 Castletaney . . .	60	13 Tipperary . . .	56	13 Tipperary . . .	56	11 Dunmanway	100	13 Lisnaskea		13 Waterford					
14 Clogher . . .	32	14 Tralee . . .	60		60	12 Galway . . .	100	14 Listowel							
15 Cootehill . . .	40					13 Gorey . . .	100	15 Milford							
16 Dundalk . . .	48					14 Gortin . . .	8	16 Mohill							
17 Dunganon . . .	40					15 Kilrush . . .	32	17 Navan							
18 Enniskillen . . .	120					16 Kinsale . . .	42	18 Rathdrum							
19 Ennistymon . . .	30					17 Letterkenny . . .	40	19 Roscommon							
20 Granard . . .	40					18 Lisburn . . .	60	20 Scariff							
21 Kanturk . . .	44					19 Londonderry . . .	60	21 Strabane							
22 Kenmare . . .	40					20 Manor-hamilton	12	22 Stranorlar							
23 Kilkenny . . .	40					21 Monaghan . . .	30	23 Swineford							
24 Kilmallock . . .	40					22 Newcastle . . .	60								
25 Larne . . .	40					23 Newry . . .	60								
26 Limerick . . .	96					24 Sligo . . .	60								
27 Longford . . .	64					25 Tuam . . .	50								
28 Lurgan . . .	40														
29 Macroom . . .	40														
30 Magherafelt . . .	40														
31 Mountmellick . . .	44														
32 Mullingar . . .	60														
33 Naas . . .	44														
34 New Ross . . .	48														
35 Newtownards . . .	60														
36 Newtown Limavady . . .	60														
37 Oldcastle . . .	44														
38 Skibbereen . . .	44														
39 Tullamore . . .	40														

Account of Expenditure for Relief in Ireland.

No. 17.—SUMMARY OF AUDITED UNION ACCOUNTS for the Half-Years ended respectively 25th March and 29th September, 1846, showing the Receipts and Expenditure of Unions in Ireland, and the Balances in those Half-Years.

I.—Half-Year ended 25th March, 1846.—118 Unions.

UNIONS.	CHARGE.										DISCHARGE.										UNIONS.					
	Balances in favour of Unions at the close of last Half-year.	RECEIPTS.				Balances against Unions at close of this Half-year.	TOTAL.	Balances against Unions at close of last Half-year.	MAINTENANCE AND CLOTHING.				Establishment Charges.	Repayment of Workhouse Loans.	Vaccination Expenses.	Expense of Valuing or revising Valuations.	Collectors' Poundage, or other Remuneration.	Amount Expended on Emigration.	Funerals, Election, Law, and other Expenses.	Total Expenditure in the Half-year.		Balances in favour of Unions at close of this Half-year.	TOTAL.			
		Amount of Poor Rate Collected.	Repayment of Relief by way of Loan.	Other Receipts.	Total Receipts in the Half-year.				On account of Electoral Division Paupers.	On account of Union Paupers.	Total for Maintenance and Clothing.															
Abbeyleix	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	Abbeyleix.			
Antrim	64 16 8	2,987 14 2			2,987 14 2	42 16 9	3,095 7 7	507 15 2	1,075 11 10	176 7 1	1,251 19 0	456 2 2	282 3 0	456 2 2	34 12 0			34 12 0	10 0 0			23 12 7	1,776 5 9	811 6 7	3,095 7 7	Antrim.
Ardee	220 10 3	1,951 17 9			1,951 17 9	556 9 3	2,737 17 3	785 9 5	663 9 3	20 2 0	683 11 3	330 19 8	440 3 7	683 11 3	29 11 0			29 11 0				11 19 6	1,056 1 5	896 6 3	2,737 17 3	Ardee.
Armagh	893 10 8	1,773 17 1			1,773 17 1	86 14 7	2,754 2 4	156 1 1	894 17 6	125 4 2	1,020 1 9	389 8 0	268 2 5	1,020 1 9	2 8 0			2 8 0				514 19 2	1,959 1 4	688 13 11	2,754 2 4	Armagh.
Athy	1,145 15 2	1,973 6 3			1,973 6 3	338 4 2	3,457 5 7	651 11 8	1,023 6 2	115 9 7	1,138 15 10	376 4 5	442 13 11	1,138 15 10	17 1 0		313 0 0	17 1 0				35 3 8	1,913 6 2	892 7 9	3,457 5 7	Athy.
	1,248 6 2	1,160 10 0		0 1 9	1,160 11 9	605 16 9	3,014 14 9	841 7 8	753 11 0	76 18 4	830 9 4	272 15 10	272 15 10	830 9 4	18 8 6			18 8 6				279 14 2	1,461 15 0	711 12 0	3,014 14 9	
Bailieborough.	11 7 7	1,313 12 0			1,313 12 0	222 6 3	1,547 5 10	337 12 5	698 0 4	10 13 5	708 13 9	282 3 0	282 3 0	708 13 9					10 0 0			2 15 10	1,017 1 5	192 11 1	1,547 5 10	Bailieborough.
Ballina.	548 13 0	1,431 3 0			1,431 3 0	456 6 1	2,435 3 0	530 14 6	799 5 6	130 2 4	929 7 11	302 17 3	440 3 7	929 7 11								20 17 10	1,273 6 6	581 1 11	2,435 3 0	Ballina.
Ballinasloe.	640 17 7	1,521 0 5			1,521 0 5	535 14 6	2,697 12 6	625 9 4	589 1 4	114 18 5	703 19 9	268 2 5	440 3 7	703 19 9								8 0 6	1,199 14 9	872 8 4	2,697 12 6	Ballinasloe.
Ballycastle.	370 6 6	1,552 4 8			1,552 4 8		1,922 11 2	49 19 5	249 14 4	23 19 7	273 13 11	268 2 5	440 3 7	273 13 11			2 17 0					3 12 0	565 8 11	1,307 2 9	1,922 11 2	Ballycastle.
Ballymena.	606 8 1	1,814 14 11			1,814 14 11	115 6 6	2,536 9 6	154 7 10	713 15 9	25 15 5	739 11 2	386 17 10	440 3 7	739 11 2								14 13 4	1,150 17 9	1,231 3 11	2,536 9 6	Ballymena.
Ballymoney.	592 6 2	1,284 9 7			1,284 9 7	29 19 6	1,906 15 4	81 10 2	430 4 7	71 2 2	501 6 9	110 11 6	440 3 7	501 6 9								474 0 1	1,173 17 10	651 7 3	1,906 15 4	Ballymoney.
Ballothery.	51 9 6	1,453 10 5			1,453 10 5	337 11 3	1,842 11 2	422 1 5	534 11 6	120 6 10	654 18 5	442 13 11	440 3 7	654 18 5								54 0 6	1,309 13 3	110 16 5	1,842 11 2	Ballothery.
Ballinglass.	500 8 8	1,957 18 11			1,957 18 11		2,459 7 7	15 9 1	757 6 8	120 0 3	877 6 11	341 16 11	440 3 7	877 6 11								3 11 0	1,290 9 9	1,152 8 8	2,459 7 7	Ballinglass.
Banbridge.	666 3 7	2,521 15 0			2,521 15 0		3,187 18 7	596 18 1	773 2 3	35 15 2	813 17 6	419 0 11	440 3 7	813 17 6								240 1 8	1,590 5 0	1,444 7 3	3,631 10 5	Banbridge.
Bandon.	592 17 4	2,883 3 7			2,883 3 7	32 11 1	913 12 0	52 10 11	592 6 5	173 6 0	765 12 5	583 17 8	440 3 7	765 12 5								17 13 0	1,505 3 1	1,630 4 7	3,187 18 7	Bandon.
Bantry.	598 2 4	4,826 9 4	0 17 6		4,827 6 10	399 5 4	5,824 10 6	163 4 11	2,029 0 9	263 18 2	2,292 19 0	751 3 9	440 3 7	2,292 19 0		75 0 0		62 9 6				12 14 0	639 19 11	273 12 1	913 12 0	Bantry.
Boyle.	89 11 7	1,191 1 5			1,191 1 5	468 8 5	1,749 1 5	539 13 9	532 2 8	17 11 9	549 14 5	343 12 2	440 3 7	549 14 5				21 7 0				8 14 0	1,505 3 1	1,684 5 0	5,824 10 6	Boyle.
																						28 9 11	1,012 16 3	146 11 4	1,749 1 5	
Callan.	320 18 2	1,202 15 3			1,202 15 3	243 9 7	1,767 3 1	424 7 8	560 5 10	135 0 11	695 6 9	298 2 14	440 3 7	695 6 9				0 8 0				3 3 7	997 0 6	345 14 9	1,767 3 1	Callan.
Carlow.	662 14 3	3,004 19 2	0 14 1		3,005 13 3	47 15 5	3,716 3 2	478 7 1	919 15 9	42 12 9	962 8 6	617 14 8	440 3 7	962 8 6				48 17 8				52 16 2	1,757 13 9	1,480 2 3	3,716 3 2	Carlow.
Carrikmacross.	150 12 2	1,111 0 0			1,111 0 0	196 4 8	1,457 16 10	306 0 4	403 15 5	54 9 10	458 5 3	221 6 0	440 3 7	458 5 3								19 1 4	698 12 7	453 3 10	1,457 16 10	Carrikmacross.
Carrikmacross.		667 4 0	1 12 1		668 16 1	1,903 11 11	2,572 8 0	1,499 14 0	515 3 8	47 2 1	562 5 9	286 18 11	440 3 7	562 5 9				25 6 0				106 18 8	1,069 17 9	2 16 2	2,572 8 0	Carrikmacross.
Carrik-on-Shannon.	252 13 8	1,372 1 6			1,372 1 6	122 11 10	1,747 7 1	141 3 9	740 19 1	127 5 11	868 5 0	343 8 11	440 3 7	868 5 0				5 1 0				13 8 0	1,285 14 10	320 8 5	1,747 7 1	Carrik-on-Shannon.
Carrik-on-Suir.	342 11 5	1,318 17 10			1,318 17 10	1,455 12 6	3,117 1 9	764 15 3	1,333 16 8	231 9 1	1,565 5 9	521 15 8	440 3 7	1,565 5 9								93 0 1	2,190 14 8	161 11 10	3,117 1 9	Carrik-on-Suir.
Cashel.		1,596 8 2			1,596 8 2	1,964 3 1	3,560 12 1	2,932 1 10	249 19 7	17 4 9	267 4 4	281 4 9	440 3 7	267 4 4								10 13 1	2,190 14 8	161 11 10	3,117 1 9	Cashel.
Cashel.	135 10 0	1,443 15 3			1,443 15 3	202 3 4	1,781 8 8	557 4 11	533 5 8	28 9 11	561 15 7	267 1 3	440 3 7	561 15 7								20 3 9	628 10 3	342 10 10	3,560 12 1	Cashel.
Castlebar.	225 13 2	452 14 8	3 1 4		455 16 0		681 9 2	25 18 10	87 7 1	7 6 3	94 13 4	116 7 0	440 3 7	94 13 4								0 1 0	881 12 11	342 10 10	3,560 12 1	Castlebar.
Castleblaney.	559 19 5																									

1. Fever Wards Open and Finished, with amount of additional accommodation defrayed.	2. Houses hired for	3. Permanent Fever	4. Temporary	5. Erection of Fever Wards	6. Patients provided for in	7. No steps taken to provide for	8. Fever Patients treated	Amount expended on Emigration.	Funerals, Election, Law, and other Expenses.	Total Expenditure in the Half-year.	Balances in favour of Unions at close of this Half-year.	TOTAL.	UNIONS.
d.	d.	d.	d.	d.	d.	d.	d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
8									3 14 4	1,166 9 7	658 12 11	1,825 2 6	Killarney.
10									32 12 11	2,296 18 2	827 4 8½	4,928 10 7½	Kilmallock.
1½									9 7 4	788 9 9½	732 12 8½	1,627 16 3½	Kilrush.
2									7 13 6	771 3 4	1,377 18 2½	2,149 1 6½	Kinsale.
5									69 9 1½	1,064 1 2½	1,848 2 3½	3,291 6 9½	Larne.
0									9 5 0	635 4 3½	536 3 5½	1,237 0 2½	Letterkenny.
9									56 2 10	5,203 13 11½	597 2 1½	7,787 14 3½	Limerick.
									32 11 10½	1,515 15 5½	787 18 4½	2,457 8 7	Lisburn.
									7 18 5½	781 0 2½	1,000 16 0½	2,038 0 10	Lismore.
									2 0 4	593 18 4½	321 11 0	988 2 1½	Lisnaskea.
									0 5 0	1,225 10 6	194 8 4	1,542 9 9	Listowel.
									7 5 5	1,168 19 11	852 14 5	2,066 5 3	Londonderry.
									9 13 10	1,868 10 0½	197 3 6½	4,674 2 0½	Longford.
									8 15 8	589 2 3½	155 7 10	1,713 19 8½	Loughrea.
									99 10 2	769 11 5	179 10 4	949 1 9	Lowtherstown.
									19 1 4½	1,059 9 7½	659 2 8	2,085 4 7	Lurgan.
									2 5 7	689 11 4½	498 17 11½	1,234 6 7½	Macroon.
									120 11 7	1,146 16 5	1,076 9 4	2,433 10 9	Magherafelt.
									11 7 3	878 19 10½	659 15 8½	1,709 2 7½	Mallow.
									2 0 3½	574 17 7½	256 10 10	1,075 12 5	Manor Hamilton.
									9 5 0	1,288 16 4½	1,399 16 10½	4,113 17 2	Midleton.
									55 19 6	780 9 10	539 0 2	1,319 10 0	Milford.
									8 12 10	553 8 10	307 10 7½	1,955 4 7½	Mohill.
									9 4 10	933 16 4	357 7 5½	1,629 15 9½	Monaghan.
									4 17 5	1,673 12 1½	284 10 5½	2,047 19 9½	Mountmelick.
									6 5 7	1,233 18 1	424 15 8	1,891 11 3½	Mullingar.
									209 15 9	1,559 4 2½	642 8 6½	3,267 11 8	Naas.
									6 2 0	1,126 7 3½	1,078 16 2½	2,914 10 1½	Navan.
									13 5 8	1,969 17 9½	415 13 5	2,815 15 8½	Nenagh.
									9 15 8	1,322 10 5½	466 11 8	2,577 7 9	Newcastle.
									3 18 6	1,694 7 6½	941 12 5	2,933 3 11	New Ross.
									6 4 0	1,424 2 5	327 7 7	2,241 2 2	Newry.
									714 10 2½	2,112 0 9½	1,077 13 5½	3,254 15 0½	Newtownards.
									5 17 10	604 1 5	796 15 7	1,421 7 0	Newtown Limav.
									6 14 0	1,052 17 7½	81 2 7	1,535 9 5½	Oldcastle.
									10 0 9	1,071 18 5	155 13 11	1,347 14 7	Omagh.
									0 2 0	884 14 3½	82 8 0½	1,314 2 8½	Parsonstown
									15 2 6	1,899 17 10	85 19 9	2,604 15 3½	Rathdown.
									11 14 0	1,399 3 7½	282 2 10½	2,234 10 0½	Rathdrum.
									14 9 2	1,074 14 7	287 3 8½	1,634 0 7½	Rathkeale.
									6 11 7½	1,230 19 4½	49 4 8	1,749 12 11½	Roscommon.
									7 7 8	1,248 14 7	1,100 4 2	2,726 4 9½	Roscrea.
									10 2 2	809 11 0½	111 16 9½	1,762 8 0½	Scariff.
									5 6 11	754 6 8	66 10 9½	1,497 10 0½	Shillelagh.
									307 7 8	1,543 6 8	529 0 0½	2,108 13 5	Skibbereen.
									12 14 9	1,939 9 0½	558 6 6	3,089 4 11½	Sligo.
									9 11 0	809 12 6	1,353 5 9	2,198 13 10	Strabane.
									1 14 3	331 9 1	124 11 6½	504 6 9½	Stranorlar.
									162 13 4	1,366 13 7	217 15 7½	1,584 9 2½	Swineford.
									3 0 5	998 0 7½	429 12 6½	1,934 7 3½	Thurles.
									16 0 4	1,920 15 3	400 15 11	3,872 0 9	Tipperary.
									18 3 5	1,725 15 9½	1,494 0 11½	3,236 15 2	Tralee.
									2 6 6	679 11 4½	373 13 2½	1,361 10 9	Trim.
									54 11 4	1,165 15 7½	333 19 6	2,167 11 4½	Tullamore.
									33 0 2	3,370 14 7	924 17 3½	6,687 12 2½	Waterford.
									4 14 10	1,281 2 5½	150 10 14	1,590 18 10	Wexford.
4½								5 13 5	6,637 11 1½	163,742 12 7	76,230 10 2½	300,531 4 5½	Total.

Account of Expenditure for Relief in Ireland.

No. 17 (continued)—Summary of Audited Union Accounts for the Half-Years ended respectively 25th March and 29th September, 1846, &c.—continued.

II.—Half-Year ended 29th September, 1846.—113 Unions.

UNIONS.	CHARGE.										DISCHARGE.										UNIONS.			
	Balances in favour of Unions at the close of last Half-year.	RECEIPTS.				Balances against Unions at close of this Half-year.	TOTAL.	Balances against Unions at close of last Half-year.	MAINTENANCE AND CLOTHING.			Establishment Charges.	Repayment of Workhouse Loans.	Vaccination Expenses.	Expense of Valuing or revising Valuations.	Collectors' Pounds, or other Remuneration.	Amount Expended on Emigration.	Funerals, Election, Law, and other Expenses.	Total Expenditure in the Half-year.	Balances in favour of Unions at close of this Half-year.		TOTAL.		
		Amount of Poor Rate Collected.	Repayment of Relief by way of Loan.	Other Receipts.	Total Receipts in the Half-year.				On account of Electoral Division Paupers.	On account of Union Paupers.	Total for Maintenance and Clothing.													
Abbeyleix	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	Abbeyleix.			
Antrim	811 6 7	903 16 0	.	.	903 16 0	640 4 11½	2,355 7 6½	42 16 9	1,309 0 9½	196 18 1½	1,505 18 11½	458 14 0½	27 10 0	10 0 0	68 18 4	45 15 0	2,116 16 3½	195 14 6	2,355 7 6½	195 14 6	2,355 7 6½	Antrim.		
Ardee	896 6 3½	1,651 14 5	.	.	1,651 14 5	131 7 4	2,679 8 0¼	556 9 3	783 14 10½	27 14 6	811 9 4½	251 15 11	25 15 6	12 0 0	90 19 4	31 11 1	1,223 11 2½	899 7 7	2,679 8 0¼	899 7 7	2,679 8 0¼	Ardee.		
Armagh	638 19 11½	2,166 1 9	0 15 0	5 0 0	2,171 16 9	81 17 8½	2,892 14 5	86 14 7½	909 16 1½	87 7 6½	997 3 8	553 2 2	18 6 0	.	20 14 2	54 2 5	1,648 8 5	1,157 11 4½	2,892 14 5	1,157 11 4½	2,892 14 5	Armagh.		
Athlone	892 7 9	2,147 3 6	.	.	2,147 3 6	412 19 3	3,452 10 6	338 4 2½	1,135 17 0½	133 4 3	1,270 1 3½	521 17 4	39 2 6	33 10 0	98 18 10	176 1 9½	2,246 17 9	867 8 6½	3,452 10 6	867 8 6½	3,452 10 6	Athlone.		
Athy	685 12 8	1,225 7 8	.	.	1,225 7 8	2,346 4 9½	4,257 5 14	2,435 9 5½	793 7 9	41 0 11	834 8 8	324 10 0½	62 2 0	.	.	.	1,307 7 9½	464 7 11	4,257 5 14	464 7 11	4,257 5 14	Athy.		
	711 12 0½	1,106 15 9	.	.	1,106 15 9	555 0 0½	2,373 7 10	605 16 9½	882 4 11½	128 5 8	1,010 10 7½	256 4 10½	.	.	.	.	16 3 11	.	20 14 2	1,303 13 7	463 17 5½	2,373 7 10
Bailieborough.	192 11 11½	661 5 9	.	.	661 5 9	595 6 7½	1,440 4 3½	222 6 3½	884 7 3½	15 14 11½	900 2 2½	259 1 7½	19 13 10	.	23 15 6½	1,222 13 3	4 4 9½	1,440 4 3½	Bailieborough.	
Ballina	581 1 11½	1,043 12 3	.	.	1,043 12 3	918 12 10½	2,571 7 1½	456 6 11½	1,068 17 3½	169 0 3	1,237 17 6½	298 6 4	105 0 0	.	24 15 0	1,665 18 10½	449 1 2½	2,571 7 1½	Ballina.	
Ballycastle	1,307 2 9½	604 2 9	.	.	604 2 9	13 9 5½	1,924 15 0½	115 6 6½	853 4 0	56 9 1	909 13 1	408 4 5	.	.	.	8 5 0	39 6 7	.	27 2 10	1,829 17 8½	1,094 17 4	1,924 15 0½	Ballycastle.	
Ballymena	1,231 3 11	1,322 18 1	.	.	1,322 18 1	59 17 7½	2,613 19 7½	29 19 6½	493 17 10½	92 5 2½	586 3 1½	288 10 9½	.	.	.	.	29 10 9	.	1,394 19 10	1,103 13 3½	2,613 19 7½	Ballymena.
Ballymoney	651 7 3	989 2 8	.	.	989 2 8	36 13 11½	1,677 3 10½	337 11 3½	676 9 3½	133 17 5	810 6 8½	418 8 8	.	.	.	57 11 1	11 9 7	.	325 13 1	1,237 18 0½	389 6 3½	1,677 3 10½	Ballymoney.	
Balrothery	110 16 5½	1,831 10 7	59 4 4	.	1,890 14 11	51 7 9½	2,052 19 2½	1,085 13 8	149 9 11½	39 13 8½	1,910 7 11½	379 12 2	47 19 0	15 10 0	79 19 4	133 12 8	1,373 17 7½	341 10 3½	2,052 19 2½	341 10 3½	2,052 19 2½	Balrothery.		
Banbridge	1,152 8 8½	1,173 6 8	.	.	1,173 6 8	1,173 6 8	2,325 15 4½	464 10 10½	870 14 2½	105 7 7	987 12 5	421 17 5	.	6 12 6	5 10 8	17 1 3	1,775 5 4½	559 10 0	1,775 5 4½	559 10 0	1,775 5 4½	Banbridge.		
Bandon	1,444 7 3½	1,366 9 7	.	.	1,366 9 7	609 12 8½	3,480 9 6½	32 11 1½	334 1 0½	140 0 0½	483 1 1½	527 12 6½	.	15 10 5	9 11 8	30 19 2	1,375 7 8½	1,640 11 0	1,375 7 8½	1,640 11 0	1,375 7 8½	Bandon.		
Bantry	1,630 4 7½	1,133 9 1	.	.	1,133 9 1	2 6 7½	2,786 0 4	39 5 4	1,994 12 8½	328 11 7½	2,323 4 3½	660 14 5½	.	.	.	32 16 0	1,800 1 3	985 19 1	2,786 0 4	985 19 1	2,786 0 4	Bantry.		
Belfast	273 12 1½	1,056 1 7	.	.	1,056 1 7	11 14 10	1,341 8 6½	339 5 4	602 11 8½	29 3 7	721 15 3½	491 18 10	.	.	.	18 18 3	1,044 13 11½	264 3 5½	1,341 8 6½	264 3 5½	1,341 8 6½	Belfast.		
Boyle	1,684 5 0½	3,361 0 7	2 9 6	.	3,363 10 1	552 6 11½	5,600 2 1	468 8 4	602 11 8½	29 3 7	721 15 3½	491 18 10	.	.	.	30 5 0	28 5 7	950 15 8	3,993 5 0½	1,207 11 8½	5,600 2 1	3,993 5 0½	Boyle.	
	146 11 4½	673 11 6	.	.	673 11 6	971 3 9½	1,791 6 8½	243 9 7½	600 0 11½	175 15 6½	775 16 5½	321 8 0½	.	.	.	2 5 0	67 3 4	24 15 11	1,322 18 4½	.	1,791 6 8½	1,322 18 4½		
Callan	345 14 9½	892 17 8	.	.	892 17 8	301 17 9	1,630 10 5½	47 15 5½	1,225 2 3½	84 4 9½	1,309 7 1	290 18 4	41 12 9	32 3 10	1,191 1 1½	195 13 6	1,630 10 5½	1,191 1 1½	Callan.	
Carlow	1,480 2 3½	536 16 3	.	.	536 16 3	345 9 10½	2,362 8 5	196 4 8	469 3 8	76 14 11½	545 18 7½	235 9 6	30 0 0	2 5 0	54 19 7	29 6 3	1,684 11 3	630 1 8½	2,362 8 5	630 1 8½	2,362 8 5	Carlow.		
Carrickmacross	453 3 10	532 0 0	2 9 8	.	534 9 8	311 9 4½	1,299 2 10½	1,903 11 11	705 3 11½	105 7 7	810 11 6½	195 14 4	.	.	.	86 6 4	919 19 5½	182 18 9	1,299 2 10½	182 18 9	1,299 2 10½	1,299 2 10½	Carrickmacross.	
Carrick-on-Shannon	2 16 2½	951 19 1	.	.	951 19 1	1,977 18 2½	2,932 13 5½	122 11 10½	713 10 0½	142 8 9½	835 18 9½	337 0 11	.	.	.	22 15 8	1,029 1 6½	2,932 13 5½	1,029 1 6½	2,932 13 5½	1,029 1 6½	2,932 13 5½	Carrick-on-Shannon.	
Carrick-on-Suir	320 8 5½	950 0 11	.	.	950 0 11	205 5 7½	1,475 14 11½	1,455 12 6½	1,737 14 2½	222 13 3½	1,960 7 6½	378 8 5½	.	.	.	27 14 6½	1,247 15 7½	105 7 5½	1,475 14 11½	105 7 5½	1,475 14 11½	1,475 14 11½	Carrick-on-Suir.	
Cashel	161 11 10½	1,962 0 0	.	.	1,962 0 0	1,970 17 5½	4,004 9 3½	1,555 12 6½	1,737 14 2½	222 13 3½	1,960 7 6½	378 8 5½	.	.	.	27 14 6½	1,247 15 7½	105 7 5½	1,475 14 11½	105 7 5½	1,475 14 11½	1,475 14 11½	Cashel.	
Castlederg	426 16 0	.	3 0 4	.	3 0 4	11 10 6	4,004 9 3½	755 7 11½	1,605 4 7½	91 13 7	1,696 18 2½	496 5 11	10 6 0	0 3 3	127 16 0	42 18 11	359 12 11	81 13 11	441 6 10	4,004 9 3½	441 6 10	4,004 9 3½	Castlederg.	
Cavan	950 12 10	2,745 1 1	.	2 3 8	2,747 4 9	651 0 8½	4,398 18 3½	308 8 0½	1,002 2 3½	277 11 6½	1,279 13 10	494 14 0½	325 0 0	.	.	1 6 0	62 6 3	35 10 3	1,088 13 8½	2,791 17 8½	15,102 3 5	2,791 17 8½	15,102 3 5	Cavan.
Celbridge	1,079 15 0	112 4 9	.	.	112 4 9	69 10 1																		

September, 1846, &c.—continued.

rs', or tion.	Amount expended on Emigration.			Funerals, Election, Law, and other Expenses.			Total Expenditure in the Half-year.			Balances in favour of Unions at close of this Half-year.			TOTAL.			UNIONS.
d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	
				16 19 0			1,522 16 5			395 14 7			2,415 2 8½			Kells.
0				30 13 10			921 0 6½			124 0 11½			1,119 10 9½			Kenmare.
11				108 4 10			533 11 2½			129 7 8½			684 17 1½			Kilkeel.
				50 16 11½			2,879 4 1½			484 0 4½			6,574 10 10½			Kilkenny.
8				27 0 8			1,511 15 1½			1,649 7 8½			3,417 12 5			Killarney.
2				92 5 7½			2,234 19 11½			355 4 11½			3,425 17 9½			Kilmallock.
7	8	0	0	45 18 7½			1,164 19 8½			118 5 5½			1,285 12 2			Kilrush.
				21 5 11½			1,087 5 6½			579 9 6½			1,666 15 1½			Kinsale.
7				140 4 1½			1,205 12 3½			1,104 11 5½			2,334 16 1½			Larne.
0				93 0 5½			5,023 13 8½			46 10 8½			5,775 7 6½			Limerick.
				29 16 9			1,301 10 1½			836 18 3			2,486 19 3			Lisburn.
11				14 12 1			777 10 5½			639 5 3			1,416 15 8½			Lismore.
				12 4 5			589 6 10½			639 13 5½			1,363 18 0½			Lisnaskea.
5				34 2 4			1,658 13 3½			945 18 9½			3,253 0 2			Listowel.
2	69	18	11	7 0 6			1,246 5 1			323 6 8			1,623 2 3			Londonderry.
11½				20 9 0			765 0 4½			305 7 4½			1,248 14 4½			Loughrea.
0				65 6 11½			2,034 18 5½			574 1 3			2,824 7 3			Lurgan.
11	47	13	1	17 9 8			1,491 3 6½			221 4 8½			1,742 15 10½			Macroom.
4				6 14 1			1,231 18 5½			362 14 11½			1,594 13 5			Magherafelt.
4	88	0	0	55 9 0			1,588 0 0			723 4 8½			2,545 4 11½			Mallow.
2				23 5 4			814 2 1½			66 16 1			1,073 9 8½			Manor Hamilton.
1				12 1 8			1,983 16 10½			536 15 7½			2,531 6 10			Midleton.
				0 19 4			277 6 4½			501 3 10½			778 10 3			Milford.
				18 18 2			1,049 4 8			186 5 11½			1,404 2 4½			Monaghan.
				374 10 3			2,392 7 11½			126 0 7			2,837 0 10½			Mountmellick.
1				23 15 11			1,636 7 10			685 18 6½			2,543 17 3½			Mullingar.
3 6½				165 19 6½			1,939 2 2½			791 17 2½			3,712 14 9½			Naas.
1 7				18 6 4			1,303 9 0½			1,024 8 2½			3,028 3 9½			Navan.
				66 11 7			2,818 15 8½			373 12 0½			3,854 10 11½			Nenagh.
9 5				51 18 8			1,666 6 10			396 17 9½			2,159 19 2½			Newcastle.
9 3				24 19 5			1,892 16 8½			575 16 4½			2,689 8 6			New Ross.
0 1				25 17 11			1,776 7 5			257 19 8			2,671 17 4			Newry.
6 5				367 15 10½			1,825 8 1			762 0 7			2,620 0 7			Newtownards.
	28	15	0	7 12 6			888 17 4			1,164 2 8½			2,087 10 8½			Newtown Limavady.
3 2				22 17 8			1,410 4 2½			77 7 9½			1,966 6 11½			Oldcastle.
	14	0	0	13 14 4			988 12 7			261 2 9			1,594 19 1			Omagh.
4 10				19 9 5			880 6 9½			374 0 11			1,689 6 1½			Parsonstown.
2 1				34 0 3			1,995 13 10½			198 7 10			2,985 7 10½			Rathdown.
7 2				29 6 9			2,082 3 5½			467 2 3½			3,437 15 10½			Rathdrum.
				30 1 4			1,990 14 11½			214 10 1½			2,452 4 6½			Rathkeale.
1 2½				31 7 1½			1,685 11 0½			44 17 8½			2,961 7 10½			Roscommon.
8 0				23 18 11			1,533 3 5½			263 6 9½			1,812 11 1½			Roscrea.
0 0	7	0	0	30 2 1			1,444 13 11½						1,959 8 8			Scariff.
14 11				22 0 11			879 5 11			518 1 10			1,493 1 19½			Shillelagh.
1 6				62 9 11			1,994 9 9						2,011 10 6½			Skibbereen.
6 6				28 4 7			2,147 5 11			256 4 5½			2,950 18 10½			Sligo.
				24 18 1			818 10 10½			1,374 5 0½			2,262 11 3½			Strabane.
				14 17 8			371 7 5½			504 15 1½			1,022 17 7½			Stranorlar.
2 2				13 7 11			1,741 2 10½			302 4 8½			2,412 2 2½			Thurles.
15 2				40 15 10			1,882 8 6			200 12 10			3,316 17 4			Tipperary.
17 8				52 17 10			2,230 3 2			280 0 4			2,510 3 6			Tralee.
0 0	8	0	0	12 12 1			876 19 10½			1,459 0 9½			2,935 12 8½			Trim.
4 11				26 3 0			1,639 17 6½			202 1 0½			2,409 9 10½			Tullamore.
0 5				34 17 4			2,488 11 6			588 6 9½			3,738 13 5			Waterford.
8 2				20 16 6			1,623 15 1			462 18 5½			2,610 5 4			Wexford.
18 10½	797	0	10	7,161 0 7½			187,324 17 11			60,439 19 7½			293,728 9 5½			Total.

IRELAND.

TABLES

Abstracted from the UNION ACCOUNTS which have been Audited for the Half-Years ended respectively 25th March and 29th September, 1846.

No. 18.—TABLES abstracted from the UNION ACCOUNTS which have been Audited.
i.—Showing the Particulars included under the head of Establishment Charges for the Half-Year ending on the 25th March, 1847, and the Proportion of opening the Workhouse.

UNIONS.	Date of first Admission of Paupers.	Workhouse Accommodation.			Salaries and Rations of Officers.	Proportion of Fuel, &c. Debited to Establishment.	Repairs proven at Addition Buildings.
		Number of Paupers which the Workhouse was originally calculated to contain.	Number for which additional Accommodation has been provided, on the 25th March, 1847.	Total Number for which Accommodation was provided in each Union, on the 25th March, 1847.			
Abbeyleix	6 June, 1842	500	100	600	£. s. d. 267 6 6	£. s. d. 12 4 6	£. 32
Antrim	19 Sept., 1843	700	135	835	208 18 1	17 7 0	75
Ardee	13 May, 1842	600	440	1,040	217 4 9	4 12 8	25 1
Armagh	4 Jan., „	1,000	390	1,390	216 1 7	14 0 7	24
Athy	9 Jan., 1844	600	110	710	193 5 1	1 10 0	8 1
Bailieborough	20 June, 1842	600	..	600	170 14 6	14 14 7	8 1
Ballina	3 Nov., 1843	1,200	..	1,200	192 9 4	19 9 9	31
Ballinasloe	1 Jan., 1842	1,000	..	1,000	279 12 11½	18 19 8½	76
Ballycastle	3 Jan., 1843	300	70	370	118 4 1	9 18 3¼	106
Ballymena	17 Nov., „	900	80	980	217 2 2	24 9 1¼	61 1
Ballymoney	6 May, „	700	82	782	191 7 10	60 0 2	77
Balrothery	15 Mar., 1841	400	245	645	226 15 6	19 9 6	83
Baltinglass	28 Oct., „	500	40	540	218 12 4	23 9 6½	17
Banbridge	22 June, „	800	208	1,008	222 3 10	14 11 6	71
Bandon	17 Nov., „	900	100	1,000	203 18 3½	3 0 0	284
Bantry	24 April, 1845	600	86	686	160 12 4	6 0 0	55 1
Belfast	11 May, 1841	1,000	897	1,897	351 0 10	20 3 0	170
Boyle	31 Dec., „	700	..	700	221 3 10¾	1 10 4	10
Callan	25 Mar., 1842	600	190	790	132 9 10	18 4 7½	17
Carlow	18 Nov., 1844	800	..	800	277 7 6½	18 8 3	51
Carrickmacross	11 Feb., 1843	500	240	740	146 17 6	11 10 7	10
Carrick-on-Shannon	21 July, 1842	800	14	814	146 12 6¾	14 0 9¼	3 1
Carrick-on-Suir	8 July, „	500	400	900	244 19 7½	16 3 4	9 1
Cashel	28 Jan., „	700	174	874	129 17 2¼	135 5 9½	29
Castlebar	22 Oct., „	700	..	700	119 13 0½	7 9 4½	18
Castleblaney	15 Dec., „	800	60	860	134 4 4½	15 0 0	8 1
Castlelurg	2 May, 1841	200	56	256	108 13 4	2 14 3	2
Cavan	17 June, 1842	1,200	40	1,240	205 11 0	6 7 6	67
Celbridge	9 June, 1841	400	..	400	197 5 7½	..	65
Clogher	9 Mar., 1844	500	32	532	154 9 11	25 3 1	13 1
Clones	23 July, 1843	600	220	820	136 11 6	6 9 4½	43
Clonmel	1 Jan., 1841	600	1,600	1,600	175 11 6	8 5 6	257
Coleraine	19 April, 1842	700	100	800	195 13 3	16 5 2	105
Cookstown	31 May, „	600	4	604	167 7 1	12 7 6¼	44 1
Cootehill	2 Dec., „	800	..	800	175 15 7	22 11 8	83
Cork	1 Mar., 1840	2,000	3,250	5,250	443 0 1	4 0 0	433 1
Donegal	21 May, 1843	500	..	500	131 15 9¼	..	12
Downpatrick	17 Sept., 1842	1,000	80	1,080	238 12 8	8 18 6	182 1
Drogheda	16 Dec., 1841	800	60	860	212 14 0	8 10 0	32
Dublin (North)	4 May, 1840	2,000	1,406	3,406	673 0 7	15 0 0	186 1
Dublin (South)	24 April, „	2,000	375	2,375	781 6 8¼	13 7 11	531 1
Dundalk	14 Mar., 1842	800	168	968	225 8 0¼	21 2 6	31
Dunfanaghy	24 June, 1845	300	..	300	51 6 0¼	4 16 5¼	5 1
Dungannon	23 June, 1842	800	240	1,040	197 5 10	11 6 11	26
Dungarvan	4 July, 1844	600	50	650	285 19 0	10 16 6	164 1
Dunmanway	2 Oct., 1841	400	120	520	134 19 4	8 2 9	10 1
Dunshaughlin	17 May, „	400	97	497	179 0 4	..	84 1
Ennis	15 Dec., 1841	800	..	800	206 14 5½	14 3 9¼	24 1
Enniscorthy	11 Nov., 1842	600	200	800	219 4 7¾	1 1 10	110 1
Enniskillen	1 Dec., 1845	1,000	120	1,120	395 1 9	2 18 6	23 1
Ennistymon	5 Sept., 1842	600	30	630	292 9 11	7 8 7	36 1
Galway	2 Mar., 1842	1,000	200	1,200	177 3 2	14 0 8	27 1
Gorey	22 Jan., „	500	210	710	251 9 0	18 12 6	7 1
Gort	11 Dec., 1841	500	..	500	135 18 7	9 11 9	108 1
Gortin	19 Feb., 1842	200	..	200	79 10 0	11 17 6	16 1
Granard	30 Sept., „	600	48	648	249 14 3	..	..
Inishowen	2 Oct., 1843	600	..	600	106 1 8	1 5 0	5 4
Kanturk	18 July, 1844	800	324	1,124	188 1 0½	1 1 0	246 0
Kells	23 May, 1842	600	200	800	193 0 2¼	13 4 4	12 1
Kenmare	25 Oct., 1845	500	40	540	206 17 1½	1 16 0	34 1

for the Half-years ended respectively 25th March and 29th September, 1846.

ended 25th March, 1846, in 118 Unions, the Accounts of which have been Audited; also the Date of each Union, and its Capacity.

Furniture, Utensils, and Appliances, of Work.			Printing, Stationery, Advertising, and Postage.			Drugs, and Medical or Surgical Appliances.			Rent.			Insurance.			Other Charges.			Amount Debited to Establishment.			Credits Deducted.			Amount of Establishment Charges Apportioned.		
£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
99	11	10	26	2	4	27	6	9	..	..	..	3	15	0	8	0	6	476	13	10½	20	11	8	456	2	2½
61	9	4	48	5	11	5	15	4	3	14	10	5	16	9	24	11	0	551	2	4	220	2	8	330	19	8
23	3	1	30	18	9½	73	18	5	11	18	8	..	..	..	8	15	6	396	6	11½	6	18	10½	389	8	0½
54	4	4	48	7	10	28	10	9	..	..	..	6	7	6	15	1	4	407	1	5	30	17	0	376	4	5
29	17	0	26	17	8	17	9	8	..	..	..	..	..	..	18	11	9	296	1	6	23	5	8	272	15	10
5	19	1	67	0	6	..	..	..	..	..	..	..	..	..	25	5	7	292	9	7	10	6	6½	282	3	0½
20	11	9	29	1	10	5	16	6	..	..	..	8	2	0	1	17	3	308	16	3	5	19	0	302	17	3
14	17	6	19	13	7	25	17	6	10	13	9	7	10	0	9	19	3	463	11	11½	23	8	4½	440	3	7
9	12	6	9	12	0	..	..	..	..	..	..	3	0	0	23	14	7½	280	2	7½	12	0	2	268	2	5½
39	1	5	19	4	3	..	..	..	..	..	..	5	5	0	35	13	2	432	14	3½	45	16	4½	386	17	10½
15	19	11	16	19	10	7	7	0	..	..	..	6	0	0	10	17	5	334	19	7	224	8	1	110	11	6
58	17	6	21	9	5	38	7	0	..	..	..	3	12	6	7	2	8	458	16	6	16	2	6½	442	13	11½
31	12	6	20	16	11	1	11	7	23	10	3	3	15	0	17	8	6	358	0	1½	16	3	2	341	16	11½
35	15	7	16	19	1	34	1	3	..	..	..	8	11	..	4	15	5	429	19	1	10	18	1½	419	0	11½
55	12	2	53	18	5	7	14	7	..	..	..	3	15	0	11	9	8½	623	11	4½	39	13	8	583	17	8½
11	16	9½	34	8	6½	32	12	10	..	..	..	..	..	..	2	12	0	303	16	6	8	5	..	303	8	1
07	0	8	39	15	8	52	18	1	79	15	6	1	5	0	34	8	8	856	11	3	105	7	5½	751	3	9½
32	0	7	19	11	5	31	13	10	15	0	0	6	15	0	13	5	2	351	7	5½	7	15	3	343	12	2½
33	13	10	46	3	4	18	0	6	..	..	..	3	15	0	28	7	2½	298	2	1½	..	..	..	298	2	1½
25	19	4	41	19	7	89	17	0	..	..	..	8	5	0	4	16	10	617	14	8½	..	..	..	617	14	8½
17	14	1	20	19	0	5	8	10	1	19	3	3	0	0	20	15	3	238	7	6	17	1	6	221	6	0
16	14	3	57	13	1	1	10	0½	10	11	4	6	0	0	50	16	11	307	12	2	20	13	3	286	18	11
35	18	7½	25	9	0	8	0	..	28	15	0	..	..	..	2	6	0½	363	6	10½	19	17	10½	343	8	11½
27	11	4	88	16	4	20	0	0	68	7	2	4	10	0	51	1	4	554	10	11½	32	15	3	521	15	8½
30	16	6½	28	2	10	5	0	..	68	1	4	7	4	9	24	14	10	305	3	9½	23	19	0	281	4	9½
41	9	8	21	3	11½	51	14	7½	..	..	..	4	10	0	7	19	10	284	15	6	17	14	3	267	1	3
1	1	6	8	12	10	3	2	6	..	..	..	2	5	0	18	12	10	147	4	7	30	17	7	116	7	0
22	11	4	59	10	0	84	18	5	..	..	..	..	..	..	224	9	2	670	11	2	1	18	4	668	12	10
55	9	10	10	14	6	..	..	..	..	..	..	..	..	..	3	13	11½	323	8	6	..	..	..	322	8	6
11	10	0	22	14	8	10	8	..	..	..	..	3	15	0	5	1	9	236	16	3	56	14	3½	180	1	11½
72	9	10	30	19	8	..	..	..	..	..	..	3	15	0	9	13	10	403	5	7½	49	18	8½	353	6	10½
30	4	6	19	2	10	9	14	2	..	..	..	6	9	..	16	2	2½	516	10	9	8	0	..	516	2	9
20	11	0	25	18	10	2	19	5	..	..	..	..	..	..	43	18	0	410	12	2	48	9	6½	362	2	7½
14	7	0	11	5	0	..	..	..	22	13	11	..	..	..	15	17	6	288	8	5½	27	12	10½	260	15	7½
25	15	2	33	9	0	55	9	7	..	..	..	4	10	0	24	15	5	425	13	0	9	16	6	415	16	6
35	5	4	119	16	1	137	13	8	26	16	2	19	10	0	63	9	10	1,548	10	9	74	17	8	1,473	13	1
22	5	10	13	3	0	..	..	..	..	..	..	..	..	..	9	9	4	188	16	7½	11	15	10½	177	0	8½
38	14	8	36	5	3	12	13	1	..	..	..	..	..	..	3	12	2	521	9	1	49	2	0	472	7	1
30	14	1	17	13	2	19	6	5	32	14	6	4	10	0	44	10	4	403	6	5	41	4	7½	362	1	9½
12	5	2	77	14	11	145	9	6	35	2	10	..	..	..	39	4	11½	1,284	11	5½	123	10	9	1,161	0	8½
73	10	5	166	12	0½	143	2	4	..	..	..	..	..	..	55	0	5	1,864	13	8½	119	10	9½	1,745	2	11½
52	15	10	35	13	2	2	8	0	..	..	..	4	10	0	21	13	9	394	18	1½	22	16	4	372	1	9½
3	11	9	4	4	3	13	14	11	..	..	..	3	15	0	49	8	0	136	7	7	13	0	..	135	14	7
27	8	11	10	12	7	11	15	2	..	..	..	..	..	..	19	2	4	303	13	5	32	1	2½	271	12	2½
55	16	6	22	1	3	17	18	6	27	14	8	..	..	..	26	17	5	611	1	4	42	7	2	568	14	2
7	14	6	14	6	2	..	..	..	..	..	..	3	7	0	3	15	10	182	16	11	40	0	0	142	16	11
..	..	..	52	7	9	42	14	1	..	..	..	2	5	0	8	18	11½	370	5	2½	12	9	1	357	16	1½
18	19	0	16	17	11	9	14	3	..	..	..	5	0	0	7	2	2½	302	12	8½	21	13	8	280	19	0½
31	4	3	8	0	5	1	14	0	..	..	..	4	5	..	..	..	..	371	11	10½	13	14	11½	357	16	10
14	12	8	148	4	7½	12	6	..	..	..	..	6	15	0	36	5	5	928	1	0½	..	..	..	928	1	0½
26	5	9	9	16	10	..	..	..	..	..	..	..	..	..	15	14	5	387	18	4	8	18	9	378	19	7
29	5	0	39	9	8	4	16	9	..	..	..	7	10	0	6	10	7	306	11	0	32	12	4	273	18	8
20	18	5	7	19	4	20	16	11	..	..	..	4	10	0	17	3	4	348	17	10	15	12	0	333	5	10
4	12	6	9	15	3	10	19	10	15	19	4½	3	0	0	2	16	9	301	6	3½	22	17	4½	278	8	11
4	17	11	4	10	3	..	..	..	..	..	..	..	..	..	..	..	..	117	14	1	8	17	9	108	16	4
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	249	14	3	..	..	..	249	14	3
4	18	4	10	9	1	..	..	..	..	..	..	..	..	..	8	8	..	128	6	10	10	6	6	118	0	4
37	15	3½	66	15	2	..	..	..	..	..	..	4	10	0	12	9	0	556	18	5½	..	..	..	556	18	5½
47	4	10	5	2	6	22	12	2	..	..	..	..	..	..	8	0	7	301	19	9½	37	3	6	264	16	3½
04	3	9	116	4	4	29	0	1	46	10	9	9	8	0	50	6	5	698	7	11	1	5	6	697	2	5

No. 18--continued. i.—Showing the Particulars included under the head of Establishment

UNIONS.	Date of first Admission of Paupers.	Workhouse Accommodation.			Salaries and Rations of Officers.	Proportion of Fuel, &c. Debited to Establishment.	Repairs provided and Addition Buildings.
		Number of Paupers which the Workhouse was originally calculated to contain.	Number for which additional Accommodation has been provided, on the 25th March, 1847.	Total Number for which Accommodation was provided in each Union, on the 25th March, 1847.			
Kilkeel	1 Sept., 1841	300	40	340	£. s. d. 155 6 6	£. s. d. 4 15 0	£. 11
Kilkenny	21 April, 1842	1,300	680	1,980	290 19 7½	25 5 9½	54 1
Killarney	5 April, 1845	800	..	800	160 0 6	38 18 0	139 1
Kilmallock	29 Mar., 1841	800	240	1,040	198 16 5	24 7 5	457 1
Kilrush	9 July, 1842	800	..	800	157 4 5	4 13 0	14
Kinsale	4 Dec., 1841	500	200	700	135 1 4½	2 0 0	29 1
Larne	4 Jan., 1843	400	160	560	181 8 0	4 2 1	71 1
Letterkenny	14 Mar., 1845	500	..	500	106 7 3½	11 5 1½	326
Limerick	20 May, 1841	1,600	912	2,512	402 4 0	30 6 8	918 1
Lisburn	11 Feb., 1841	800	160	960	197 13 5½	10 3 9	39
Lismore	18 May, 1842	500	100	600	247 14 11½	8 15 0	10 1
Lisnaskea	25 Feb., 1843	500	130	630	146 11 5	1 11 10	11 1
Listowel	13 Feb., 1845	700	..	700	97 1 9½	16 1 5	60
Londonderry	10 Nov., 1840	800	100	900	252 18 7	13 10 0	70 1
Longford	24 Mar., 1842	1,000	64	1,064	217 10 11½	9 10 0	21 1
Loughrea	26 Feb., ..	800	..	800	146 1 9½	10 16 8½	4 1
Lowtherstown	1 Oct., 1845	400	..	400	238 4 3	8 2 6	16 1
Lurgan	22 Feb., 1841	800	72	872	207 14 5	14 13 4	37
Macroon	13 May, 1843	600	100	700	139 8 2½	6 16 6	72
Magherafelt	11 Mar., 1842	900	200	1,100	182 15 11	25 2 1	76 1
Mallow	2 Aug., ..	700	90	790	175 0 2½	9 10 0	13 1
Manor Hamilton	8 Dec., ..	500	12	512	78 4 2	5 7 6	14
Midleton	21 Aug., 1841	800	232	1,032	267 13 8	2 12 0½	27 1
Milford	6 April, 1846	400	..	400	135 0 0	5 10 0	..
Mohill	8 June, 1842	700	..	700	125 0 6½	6 18 11½	3
Monaghan	25 May, ..	900	..	900	186 16 2	10 2 6	74
Mountmellick	3 Jan., 1845	800	444	1,244	211 2 7	2 10 0	289
Mullingar	8 Dec., 1842	800	..	800	205 9 0	13 0 0	33
Naas	4 Aug., 1841	550	190	740	194 13 7½	16 1 0	12 1
Navan	4 May, 1842	500	30	530	188 1 10½	1 2 4	124 1
Nenagh	28 April, ..	1,000	260	1,260	174 11 3	16 9 4	104 1
Newcastle	15 Mar., 1841	550	360	910	168 12 11	11 5 9	71 1
New Ross	6 July, 1842	900	180	1,080	253 16 5½	6 12 0	50 1
Newry	16 Dec., 1841	1,000	100	1,100	179 17 10	15 0 0	10
Newtownards	4 Jan., 1842	600	260	860	263 10 0	10 0 0	85 1
Newtown Limavady	15 Mar., ..	600	30	630	203 7 7	15 6 5	22
Oldcastle	12 Aug., ..	600	44	644	147 19 10	13 5 0	37 1
Omagh	24 Aug., 1841	800	..	800	175 13 4	15 6 3	115
Parsonstown	2 April, 1842	800	..	800	196 0 10½	4 11 1½	9 1
Rathdown	12 Oct., 1841	600	25	625	256 1 9	6 15 6	172 1
Rathdrum	8 Mar., 1842	600	260	860	257 16 0	10 0 0	33
Rathkeale	26 July, 1841	660	247	907	198 0 8½	15 8 2½	8
Roscommon	4 Nov., 1843	900	92	992	208 0 10	19 6	16
Roscrea	7 May, 1842	700	200	900	194 13 8	3 0 0	51 1
Scariff	11 May, ..	600	40	640	156 11 8	4 2 0	37
Shillelagh	18 Feb., ..	400	..	400	198 17 11	10 9 1	5 1
Skibbereen	19 Mar., ..	800	80	880	177 12 11	9 17 4	325 1
Sligo	17 Dec., 1841	1,200	70	1,270	248 1 2½	6 10 0	108
Strabane	18 Nov., ..	800	36	836	185 1 2½	10 17 6½	18
Stranorlar	3 May, 1844	400	..	400	105 9 10½	..	23 1
Swineford	14 April, 1846	700	..	700	315 19 6	33 4 1	3 1
Thurles	7 Nov., 1842	700	60	760	125 15 6	14 6 10½	9
Tipperary	3 July, 1841	700	200	900	214 10 10	14 2 9	67 1
Tralee	1 Feb., 1844	1,000	186	1,186	194 4 9	10 11	171
Trim	11 Oct., 1841	500	52	552	174 9 4	14 18 10½	54
Tullamore	9 June, 1842	700	43	743	175 0 4	10 0 0	47 1
Waterford	20 April, 1841	900	40	940	279 19 0	6 14 10	142 1
Wexford	25 July, 1842	600	..	600	215 4 2½	16 10 1½	30
Totals . . . . .		..	..	..	24,234 10 7½	1,422 3 10½	9,058

Furniture, Utensils, and Appliances, & Work.			Printing, Stationery, Advertising, and Postage.			Drugs, and Medical or Surgical Appliances.			Rent.			Insurance.			Other Charges.			Amount Debited to Establishment.			Credits Deducted.			Amount of Establishment Charges Apportioned.				
£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.		
4	15	11	10	8	11			12	4					7	6		8	13	4	196	2	3	18	13	8½	177	8	6½
41	15	1	47	0	1½	50	11	8								28	14	1½	539	0	3½	57	8	1½	481	12	2	
33	16	4	38	4	4	24	6	10					6	3	0	34	9	9½	525	12	2½	20	8	5	505	3	9½	
91	15	6	71	12	3	44	16	5								32	7	1	926	9	10	23	12	10½	902	16	11½	
18	0	3	13	15	10	2	10	7					3	15	0	21	1	10½	235	10	7½	41	14	1½	193	16	6½	
25	7	0½	36	17	8	2	0	11								13	17	9	245	3	10	25	19	0½	219	4	9½	
16	11	4	28	10	6	15	7	8					4	10	0	20	16	7	342	17	6	40	10	1	302	7	5	
10	5	9	20	6	11	30	2	10								17	12	0½	552	1	11½	88	12	2	463	9	9½	
11	18	3½	66	8	8	46	18	5	70	0	0					44	5	8	1,780	14	4	47	4	6	1,733	9	10	
75	10	9	23	1	0	17	8	0					4	10	0	23	12	4	396	4	8½	117	11	1	278	13	0½	
8	10	7½	17	1	11	8	0	0	10	0	0						17	8½	304	1	4½				304	1	4½	
8	4	5	19	8	6	15	15	4					5	0	0	11	14	9	230	4	4	3	0	1	227	4	3	
44	14	2	12	9	8	6	0	0					4	19	0	7	12	1	233	4	7½	2	19	0	230	5	7½	
11	12	6	14	15	1	18	3	7					5	5	0	14	19	10	412	0	11	33	3	8½	378	17	2½	
38	4	2	38	11	6	20	3	5	70	13	0		7	4	6	92	5	3	535	15	0½				535	15	0½	
4	5	2	16	19	10	13	0	0					6	0	0	17	15	3	207	10	4½	13	11	0	193	19	4½	
6	14	1	50	13	0	13	5	0					4	2	6	97	15	11	692	19	5	267	12	1	425	7	4	
6	4	0	19	4	9	24	9	10								17	13	5	387	1	10	11	10	3	375	11	7	
7	2	9½	27	16	10	5	16	7½					2	11	6	13	7	10	275	3	4½	29	12	5	245	10	11½	
7	10	11	20	12	6	15	3	8					2	12	6	23	14	8	370	2	4	62	12	7	307	9	9	
7	8	3	23	12	4	27	3	8					4	10	0	10	8	2	281	7	3½	12	5	9	269	1	6½	
32	1	4½	14																									

No. 18—continued. ii.—RETURN showing the Particulars included under the head of the Accounts of which

UNIONS.	Salaries and Rations of Officers.	Proportion of Fuel, &c., Debited to Establishment.	Repairs, Improvements, and Additional Buildings.	Furniture, Utensils, and Implements of Work.	Printing Stationery, Advertis- ing, and Postage.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Abbeyleix	244 5 2	5 10 6	84 15 10	85 9 10½	15 3 3
Antrim	243 18 0	16 0 0	97 5 6	33 6 11	42 8 0
Ardee	299 19 5½	4 10 0	21 1 11	135 9 6	26 0 0
Armagh	250 19 5½	17 9 5½	26 5 1	67 3 8	6 6 6
Athlone	170 11 1	13 15 5½		27 0 8	12 13 0
Athy	187 1 10	..	4 15 3		20 0 0
Bailieborough	172 0 6	11 6 4½	30 3 8	5 3 9	13 19 0
Ballina	189 11 3	19 3 10	9 17 0	32 11 11	23 6 0
Ballycastle	131 7 8	8 13 5½	220 0 10½	12 2 1	8 2 0
Ballymena	273 10 1	17 14 8	70 9 4	50 10 10½	18 6 0
Ballymoney	181 19 7	11 2 8	40 17 6½	28 1 6	6 1 0
Balrothery	232 1 3	29 1 0	48 8 0	32 6 6	21 3 0
Baltinglass	236 8 3½	17 9 0½	21 12 10	47 8 8	30 19 0
Banbridge	235 5 1½	5 8 0	116 6 0	5 10 8	33 15 0
Bandon	217 8 8½	2 0 0	36 14 1	48 3 1	40 7 0
Bantry	156 8 1	..	283 11 9	46 6 9½	23 17 0
Belfast	318 9 0	11 11 0	260 10 2½	43 16 4	60 10 0
Boyle	184 3 0	7 6	213 1 11½	30 15 9½	33 4 0
Callan	234 14 10½	15 13 7	49 18 8½	19 0 4½	10 11 0
Carlow	156 3 1½	18 8 3½	6 3 1	83 12 7	10 10 0
Carrickmacross	158 15 10	9 10 4	36 3 0	6 4 3½	15 10 0
Carrick-on-Shannon	164 10 8½	7 17 0	13 4 5		2 3 0
Carrick-on-Suir	181 8 1	9 11 8½	27 18 1	17 10 5	36 9 0
Cashel	131 10 8	89 6 4½	20 12 10	78 11 3	22 13 0
Castlederg	110 10 7	2 13 11	15 16 0	7 6 3	4 12 0
Cavan	292 1 5	7 8 6	48 7 4	18 19 9	28 8 0
Celbridge	164 16 5	..	39 5 1	14 6 6	..
Clogher	172 1 0	1 3 4	96 19 1	26 4 4	10 2 0
Clones	141 19 10	2 0 6	13 5 7	21 19 6	10 6 0
Clonmel	181 14 8	3 11 9½	147 6 2½	88 4 7	19 10 0
Coleraine	193 0 11	12 6 4	88 6 8	16 19 7	25 2 0
Cookstown	168 6 9	9 3 2½	93 10 11	29 6 6	11 14 0
Cootehill	243 18 5	17 7 0	58 19 9	9 9 10	44 15 0
Cork	548 7 1	6 0 0	857 14 6	344 19 1	151 15 0
Donegal	58 19 14	..	20 8 2	4 8 6	..
Downpatrick	246 18 1½	..	181 1 6	54 0 4	42 11 0
Drogheda	212 2 0	9 10 0	15 0	43 6 10	8 5 0
Dublin (North)	680 15 0	15 0 0	146 18 4	113 9 0	122 2 0
Dublin (South)	666 6 0	5 9 8	82 4 3	101 19 11	66 6 0
Dundalk	238 8 1	18 10 7	27 11 10	36 12 4	19 17 0
Dunfanaghy	60 0 1½	5 12 7½	27 14 0	9 10 3	6 9 0
Dungannon	218 16 4	11 17 6	26 18 6	26 7 0	13 11 0
Dungarvan	193 15 4	9 12 2	83 13 6	39 13 9	15 14 0
Dunmanway	150 11 5½	5 0 0	13 6 3	10 16 8	16 10 0
Dunshaughlin	129 7 8	..	40 17 2½	13 19 11	15 1 0
Edenderry	157 2 9	..	20 18 7	20 12 11½	5 7 0
Ennis	212 15 10½	13 16 4½	162 14 4	34 2 6½	62 1 0
Enniscorthy	231 11 9½	9 8½	23 7 6½	47 18 6	90 15 0
Ennistymon	166 18 3	7 15 11	126 9 6	44 17 5	33 1 0
Fermoy	246 14 2	2 0 0	43 5 8	56 16 11	12 8 0
Galway	180 19 0	9 18 0	19 18 4	39 2 2	35 2 0
Glenties	115 16 10½	..	..	63 5 7	17 17 0
Gorey	181 12 8½	13 19 3½	30 0 6	17 9 4	10 18 0
Gort	140 12 8½	6 14 2	5 1 0½	9 9 8	9 17 0
Gortin	82 6 5	5 17 6	12 9 7	5 14 0	4 3 0
Granard	150 1 9½	..	14 18 10	8 13 9	30 15 0
Inishowen	209 11 11	1 10 0	9 13 9½	5 19 9	14 5 0
Kanturk	225 8 8	4 10 0	178 17 10	35 9 9	41 4 0
Kells	178 16 0	5 0 0	14 9 1	28 5 5	13 10 0
Kenmare	115 13 7	1 0 0	293 17 0	40 0 11½	8 5 0
Kilkeel	155 3 6	4 10 0	9 5 10	3 18 3	10 3 0
Kilkenny	329 10 7½	21 5 5½	60 15 2	60 9 9	55 18 0

Establishment Charges for the Half-year ended 29th September, 1846, for 113 Unions, have been Audited.

Drugs, and Medical or Surgical Appliances.	Rent.	Insurance.	Other Charges.	Amount Debited to Establishment.	Credits Deducted.	Amount of Establishment Charges Apportioned.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
22 8 9	8 5 0	465 18 9½	7 4 9	458 14 0½
82 6 11	3 9 8	..	67 13 6	536 8 9	334 12 10	251 15 11
45 4 3	12 9 1	5 3 6	11 5 11½	561 4 1	3 1 11	558 2 2
21 7 4	145 15 6	535 7 4	13 10 0	521 17 4
..	138 12 8	335 13 0½	1 3 0	334 10 0½
1 8 0	..	4 10 0	28 1 1	273 3 2	16 18 3½	256 4 10½
..	..	4 19 0	24 1 6	261 14 0¼	2 12 5	259 1 7¾
9 7 9	15 0 9	238 10 1	12 9	298 6 4
9 14 6	..	4 2 3	94 16 10½	489 0 7½	32 0 7½	457 0 0
13 9	19 9 10½	450 15 2	42 10 9	408 4 5
15 8 1	22 18 6	306 9 9½	17 19 0¼	288 10 9½
36 2 3	19 5 10	418 8 8	..	418 8 8
15 11 4	10 2 8	379 12 2	..	379 12 2
27 11 3	..	4 10 0	2 15 8	431 2 4½	9 4 11½	421 17 5
57 3 7	14 3 3	..	15 2 1	431 1 9½	..	431 1 9½
17 15 6	..	4 19 0	7 14 3½	540 13 3½	13 0 9½	527 12 6½
50 17 0	..	7 10 3	56 5 9	809 9 10½	148 15 5	660 14 5½
3 12 10½	15 0 0	..	11 13 6½	491 19 10	1 0	491 18 10
12 5	2 16 0	333 8 0¼	12 0 0	321 8 0¼
..	7 9 8	..	9 7 5	291 14 4	16 0	290 18 4
26 6 7	42 5 6	294 16 5	29 6 11	265 9 6
40 0 0	23 17 0	..	13 8 8	201 4 1½	5 9 9½	195 14 4
15 18 8	10 14 7	347 9 4	10 8 5	337 0 11
6 6	23 15 1	382 7 11½	3 19 5½	378 8 5½
33 2 2	..	4 17 6	2 12 0	143 18 0	16 2 0	127 16 0
..	..	4 7 6	65 5 6	493 10 11	2 5 0	496 5 11
13 5 3	9 7 2	232 2 8	4 8 0	227 14 8
..	14 3 8	333 19 7	11 13 5	322 6 2
12 13 10	..	27 15 5	23 14 7½	213 6 11½	1 11 6	211 15 5½
33 3 4	..	3 15 0	14 12 6	495 9 0¼	15 0	494 14 0¼
6 4	..	5 0 0	47 17 11	419 12 2	69 14 8	349 17 6
1 13 10	..	4 10 0	33 7 3	350 15 6½	27 10 11½	323 4 6½
208 2 5	91 16 2	1 17 6	6 11 8	387 6 3	1 0 11	386 5 4
..	110 0 8	2,320 12 11	59 2 6½	2,261 10 4½
16 5 10	..	6 0 0	3 5 7	87 1 4½	14 12 10½	72 8 6½
15 9 0	26 7 3	..	9 8 0	556 5 3½	18 7 9½	537 17 6
164 9 11	36 18 0	25 0 0	8 10 2	324 5 6	7 8 2	316 17 4
199 14 7½	..	12 0 0	39 0 0	1343 19 8½	87 13 1	1256 6 7½
..	1134 0 5½	36 18 6	1097 1 11½
..	8 15 8	349 15 6	5 7 1	344 8 5
12 16 4	..	2 11 0	16 11 4	125 17 5½	4 4 5	121 13 0¼
10 16 10	..	4 11 6	30 0 3	342 18 5	24 8 1	318 10 4
15 9 4	17 9 2½	375 11 6¾	8 8 5	367 3 1¾
12 2 6	1 2 6½	212 16 2¼	..	212 16 2¼
..	18 5 8	229 4 0½	..	229 4 0½
19 1 0½	13 11 1	..	13 13 7½	217 15 3	..	217 15 3
2 6 8	..	4 10 0	1 9 9½	519 12 2¾	9 0 1	510 12 1¾
44 13 2	..	4 17 6	1 15 7	402 15 0½	9 8 5	393 6 7½
1 8	..	3 15 0	2 14 3	431 7 0	20 0 0	411 7 0
14 19 10	27 16 9	392 18 4	2 1 4	390 17 0
..	10 4 1	310 3 11	14 0 2	296 3 9
9 6	22 12 8	..	57 2 0	254 7¾	..	254 1 7¾
10 5 2	15 19 4½	..	16 1 4	293 3 9½	11 3 10½	281 19 10½
9 2 10	..	1 10 0	34 17 11	232 17 1¾	49 12 8¼	183 4 5½
..	3 18 3	125 2 0	3 16 0	121 6 0
15 6 3	14 2 6½	218 12 7	9 17 5	208 15 2
..	8 12 8	264 19 8½	14 2 7½	250 17 1
17 4	26 4 5	512 12 8	..	512 12 8
10 0 7	..	7 8 6	26 2 11½	283 13 2¾	21 12 9	262 0 5¾
..	..	4 17 6	3 0 3	466 14 5½	179 6 6	287 7 11½
9 2 9	..	4 2 6	13 9 2¾	209 15 6	15 12 0¼	194 3 5¼
58 0 2	..	7 10 0	38 6 0	631 15 9½	3 0 9¼	628 15 0

No. 18—continued. ii.—Return showing the Particulars included under the head

UNIONS.	Salaries and Rations of Officers.	Proportion of Fuel, &c. Debited to Establishment.	Repairs, Improvements, and Additional Buildings.	Furniture, Utensils, and Implements of Work.	Printing Stationery, Advertisements, and Postage.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£.
Killarney	174 2 10	19 6 8	119 15 9½	75 10 5½	18 1
Kilmallock	228 8 4½	26 12 0	135 16 10	27 13 8	30 1
Kilrush	165 1 5	3 0 9	117 17 1	19 15 11	4
Kinsale	177 5 6½	..	44 3 2	21 7 9	21
Larne	177 10 5	2 15 3½	44 8 11	15 2 8	13
Limerick	362 12 5	21 10 10	421 3 2	55 4 3	21 1
Lisburn	208 6 9½	9 13 10	56 9 5	22 8 11	34
Lismore	181 16 9	7 5 5	23 13 10	18 10 2	11 1
Lisnaskea	143 10 4½	..	20 10 8	9 1 9	9 1
Listowel	218 4 8½	20 5 2	51 2 0	89 6 5	37 1
Londonderry	223 4 2	11 6 0	82 8 0	22 19 11	13 1
Loughrea	162 11 1½	8 16 3	1 12 3	10 1 7½	7
Lurgan	212 0 8	15 11 8	75 11 6	92 8 5	22 1
Macroon	151 13 11½	7 1 0	608 14 3	44 18 10½	7 1
Magherafelt	209 16 0	23 10 9	18 11 9	31 17 11	9 1
Mallow	215 1 0	9 12 5½	19 6 8	62 2 1	24
Manor Hamilton	151 14 4	2 6	33 15 9	16 1 11	9 1
Midleton	287 1 6	..	261 13 2	35 3 11	40
Milford	81 3 6½	5 6 10	..	39 1 7½	10 1
Monaghan	190 11 10	14 5 9	46 1 0	11 6	51 1
Mountmellick	236 5 7½	1 0 0	9 15 6	93 12 3	42 1
Mullingar	206 7 0	17 13 0	34 15 4	4 16 0	32 1
Naas	294 12 0½	6 15 0	104 16 4	36 2 3	10
Navan	176 1 6	..	22 17 7	24 6 10	17 1
Nenagh	179 8 5	10 13 2½	83 18 9	28 4 9	60 1
Newcastle	179 6 0	7 0 9	49 17 3	11 6 7	22 1
New Ross	294 18 2	6 12 0	21 15 8	59 18 0	3
Newry	243 1 3	10 0 0	15 4 7	36 3 4	15 1
Newtownards	269 12 4	10 0 0	34 9 11	47 8 3	43 1
Newtown Limavady	212 7 8	10 0 0	1 6 10	28 6 4	12 1
Oldcastle	151 7 8	12 8 6	149 2 1	12 10 10	4 1
Omagh	176 12 10	16 10 9	25 11 1	21 1 1	19 1
Parsonstown	203 13 6½	3 1 7	10 9 7	8 8 9	25 1
Rathdown	292 2 6	4 10 2	77 18 0	25 9 9	16 1
Rathdrum	300 15 2	5 0 0	120 0 0	30 0 0	33 1
Rathkeale	201 4 1½	15 5 11½	40 18 9½	27 8 9½	16 1
Roscommon	198 18 8	10 0	13 12 8	50 6 5	22 1
Roscrea	128 5 4	3 0 0	34 17 8	58 12 2	28 1
Scariff	156 5 11	3 4 1	23 8 8	41 5 10	24 1
Shillelagh	218 15 6	9 16 6	6 11 11	11 8 7	1 1
Skibbereen	164 2 0	7 2 4	266 4 2	19 15 6	22 1
Sligo	275 5 2½	4 10 0	68 16 2	51 2 2	24 1
Strabane	165 4 2	10 6 6½	13 1 7	15 8 7	19 1
Stranorlar	111 14 1	..	2 13 0	6 17 4	6 1
Thurles	240 12 2	9 16 7	11 8 6	11 11 0	37 1
Tipperary	150 6 4	6 11 10	106 16 6	21 4 1	8 1
Tralee	228 1 10	10 0	272 5 8	29 2 5	30 1
Trim	185 9 9½	14 3 4½	42 12 0	10 15 6	8 1
Tullamore	182 2 6	11 5 0	109 6 4	106 4 7½	19 1
Waterford	331 12 3	6 10 0	83 7 1	32 18 8½	36 1
Wexford	232 4 10½	10 9 10½	56 10 8	10 3 8½	3 1
Total	23,601 18 14	1,021 14 2½	8,972 4 4½	4,170 19 9	2,701 19

Establishment Charges for the Half-year ended 29th September, 1846, &c.—*continued.*

Drugs, and medical or surgical appliances.	Rent.	Insurance.	Other Charges.	Amount Debited to Establishment.	Credits Deducted.	Amount of Establishment Charges Apportioned.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
17 15 8	..	..	32 4 7	457 8 4	9 6 5	448 1 11
..	..	7 1 0	40 1 1	496 11 6½	10 10 0	486 1 6½
1 2 10	..	..	22 6 4	333 1 9	24 11 7½	308 10 1½
9 4	16 4 0	6 0 0	20 7 8	306 19 8½	5 12 5	301 7 3½
16 6 7	..	..	24 2 5	293 10 9½	42 2 0	251 8 9½
2 11 0	35 0 0	14 12 0	17 5 1	949 16 10	1 13 10½	948 2 11½
17 10 5	..	..	36 15 7	385 10 9½	71 11 5	313 19 4½
4 8 5	..	3 15 0	7 16 4½	259 3 3½	7 18 8½	251 4 7½
..	..	..	73 2 11	256 2 11½	4 15 11	251 7 0½
01 13 0	3 0 0	..	35 5 3	555 10 4½	..	556 10 4½
5 6 2	..	..	17 12 2	376 9 3	32 14 5	343 14 10
20 17 4	19 0 4½	..	12 14 9	242 19 10½	5 0	242 14 10½
55 2 0	..	4 17 6	6 8	478 16 5	4 12 7	474 3 10
17 10	..	1 10 0	14 14 9½	837 2 11½	12 9 7½	824 13 4
17 18 9	..	2 15 0	25 13 0	340 0 2	21 17 6	318 2 8
26 12 2	..	..	11 0 8½	368 2 2	3 11 8	364 10 5
15 11 6	..	..	2 8 4	229 8 9	..	229 8 9
8 15 1	25 0 0	6 0 0	31 17 10	695 13 11	5 1 8	690 12 3
12 9 10	..	..	30 14 7½	179 6 9½	5 17 9	173 9 0½
13 13 7	..	..	9 8 4	326 9 0	8 0 3	318 8 9
..	..	3 9	13 4 0	434 2 0½	3 10 6½	430 11 6
..	..	..	27 4 11	323 11 5	..	323 11 5
43 7 6	4 0 0	5 7 9	3 17 5	509 3 7½	..	509 3 7½
83 3 7	10 3 3	6 0 0	67 8 4	407 15 9	26 7 8	381 8 1
21 18 2	25 9 7	..	29 7 9	439 15 1½	32 19 4½	406 15 8½
53 16 4	..	6 0 0	23 18 11	353 19 1	2 17 4	351 1 9
23 1 7	21 13 1	..	35 0 2	465 19 10	11 14 6½	454 5 3½
7 0	..	..	13 3 4	333 7 10	54 10 5	278 17 5
25 3 1	10 0 0	..	7 13 11½	448 5 8	100 0 1½	348 5 6½
16 0 0	..	3 15 0	8 4 1	293 7 2	20 3 8	273 3 6
7 1 8	..	..	34 13 6	372 2 9	5 11 4	366 11 5
6 9 5	16 2 8	..	4 16 10	286 13 1	15 10 5	271 2 8
4 13 10	9 15 4	..	5 7 4	271 3 6½	3 15 0	267 8 6½
..	42 12 9	3 15 0	19 17 3	489 14 1	22 3 6	467 10 7
..	..	..	25 14 2	514 9 4	..	514 9 4
28 15 11½	..	6 12 0	29 4 10	366 8 1	13 15 3	352 12 10
30 10 8	..	..	56 10 1	372 10 4	2 17 6	369 12 10
35 9 2	..	3 8 7	3 12 9	295 11 7	12 11 0	283 0 7
..	..	6 15 0	24 14 4	280 8 0	9 16 8	270 11 4
..	..	..	14 16 4	262 13 11	22 4 0	240 9 11
26 5 0	..	6 0 0	127 7 0	639 14 8	..	639 14 8
3 3 0	25 0 0	14 10 0	42 17 9	510 3 3	8 10 3	501 13 0
13 17 3	..	..	6 18 8½	244 11 3	26 3 5½	218 7 9½
..	..	6 5 0	66 3 10	199 17 9	11 12 1½	188 5 7½
11 15 2	..	..	10 18 10	333 17 3½	7 6 6	341 3 9½
20 9 11	..	7 10 0	10 3 8	331 4 3	..	331 4 3
9 11 4	34 0 0	..	81 11 8	651 14 4	37 4 3½	614 10 0½
1 10	..	4 10 0	25 15 9	291 16 2½	24 3 10½	267 12 4
15 8 5	..	6 7 6	6 9 7	456 4 2½	..	455 4 2½
38 3 1	..	5 5 0	19 0 7	553 3 7½	57 13 0	495 10 7½
28 4 1	29 8 0	8 6 6	25 4 1½	404 3 0½	6 9 3½	397 13 9
29 13 3½	654 0 3	323 3 0	2,871 13 0½	46,647 6 0½	2,274 13 6½	44,372 12 5½

No. 19.

TABLES abstracted from the UNION ACCOUNTS, which have been Audited for the Half-years ended respectively 25th March, and 29th September, 1846.
 i.—Table showing the Expenditure for Provisions, Necessaries and Clothing of Paupers in the Half-year ended 25th March, 1846, in 118 Unions, the Accounts of which have been Audited; also the Number of Paupers Relieved in the Half-year, and the Average Weekly Cost per Head.

UNIONS.	Cost of Provisions Consumed.	Cost of Necessaries Consumed.	Cost of Clothing.	Total Cost of Provisions, Necessaries, and Clothing.	Total Number of Paupers Relieved.	Collective Number of Days for all Paupers Relieved in the Half-year.	Average Number of Days of Relief to each Pauper.	Average Weekly Cost per Head.		
								Provisions and Necessaries.	Clothing.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.				s. d.	d.	s. d.
Abbeyleix . . .	937 3 34	230 14 6	84 1 3	1,251 19 0 $\frac{1}{4}$	927	80,700	88	2 0 $\frac{1}{4}$	1 $\frac{3}{4}$	2 2
Antrim . . .	499 17 11	62 7 0 $\frac{1}{2}$	101 6 4	683 11 3 $\frac{3}{4}$	419	48,633	116	1 8 $\frac{1}{4}$	3 $\frac{1}{4}$	1 11 $\frac{3}{4}$
Ardee . . .	725 2 10 $\frac{1}{4}$	133 3 9 $\frac{1}{2}$	161 15 1 $\frac{1}{2}$	1,020 1 9 $\frac{1}{4}$	744	77,643	104	1 6 $\frac{1}{2}$	3 $\frac{1}{2}$	1 10
Armagh . . .	913 14 9 $\frac{1}{2}$	130 8 9	94 12 3 $\frac{3}{4}$	1,138 15 10 $\frac{1}{4}$	1,083	90,831	84	1 7 $\frac{1}{4}$	1 $\frac{3}{4}$	1 9
Athy . . .	657 17 9 $\frac{1}{2}$	56 10 6	116 1 0 $\frac{1}{2}$	830 9 4	560	55,705	99	1 10 $\frac{3}{4}$	3 $\frac{1}{2}$	2 2 $\frac{1}{4}$
Bailieborough . . .	481 15 1	116 5 0	110 13 8 $\frac{1}{2}$	708 13 9 $\frac{1}{2}$	593	53,129	90	1 6 $\frac{3}{4}$	3 $\frac{1}{2}$	1 10 $\frac{1}{4}$
Ballina . . .	671 15 3	132 5 0 $\frac{1}{2}$	125 7 7 $\frac{1}{2}$	929 7 11	559	60,183	108	1 9 $\frac{1}{4}$	3 $\frac{1}{2}$	2 0 $\frac{3}{4}$
Ballinasloe . . .	526 5 3	73 15 8 $\frac{3}{4}$	103 18 9 $\frac{1}{2}$	703 19 9 $\frac{1}{4}$	567	49,911	88	1 8 $\frac{1}{8}$	3 $\frac{1}{2}$	1 11 $\frac{3}{8}$
Ballycastle . . .	205 12 2	34 9 4	33 12 5 $\frac{1}{2}$	273 13 11 $\frac{3}{4}$	165	16,140	98	2 1 9 $\frac{3}{4}$	3 $\frac{1}{2}$	2 4 $\frac{1}{2}$
Ballymena . . .	524 12 10 $\frac{1}{2}$	110 15 6 $\frac{3}{4}$	104 2 9 $\frac{1}{2}$	739 11 23 $\frac{3}{4}$	652	49,987	77	1 9 $\frac{3}{4}$	3 $\frac{1}{2}$	1 11 $\frac{3}{4}$
Ballymoney . . .	356 10 8 $\frac{1}{4}$	71 10 0 $\frac{1}{2}$	73 6 1	501 6 9 $\frac{3}{4}$	297	35,186	118	1 8 $\frac{1}{4}$	3 $\frac{1}{2}$	2 4 $\frac{1}{2}$
Balrothery . . .	475 8 5 $\frac{1}{2}$	91 10 7	87 19 4 $\frac{1}{2}$	654 18 5	475	42,225	89	2 1 9 $\frac{3}{4}$	3 $\frac{1}{2}$	2 4 $\frac{1}{2}$
Balinglass . . .	669 18 1 $\frac{1}{2}$	85 16 6 $\frac{3}{4}$	121 12 3	877 6 11 $\frac{1}{4}$	501	58,374	116	1 9 $\frac{3}{4}$	3 $\frac{1}{2}$	2 1 $\frac{1}{4}$
Banbridge . . .	593 13 9 $\frac{3}{4}$	100 18 10	119 4 10 $\frac{1}{2}$	813 17 6 $\frac{1}{4}$	581	57,237	99	1 8 $\frac{1}{4}$	3 $\frac{1}{2}$	1 11 $\frac{1}{4}$
Bandon . . .	567 0 4	74 19 8	123 12 5	765 12 5	708	59,338	84	1 6 $\frac{1}{2}$	3 $\frac{1}{2}$	1 10
Bantry . . .	162 12 3	28 8 4 $\frac{1}{2}$	31 15 2 $\frac{1}{2}$	222 15 10	199	15,245	77	1 9	3 $\frac{1}{2}$	2 0 $\frac{1}{2}$
Belfast . . .	1,806 18 6 $\frac{1}{4}$	312 0 3 $\frac{3}{4}$	174 0 2 $\frac{1}{2}$	2,292 19 0 $\frac{1}{2}$	1,783	167,050	94	1 9 $\frac{1}{4}$	1 $\frac{3}{4}$	1 11
Boyle . . .	430 13 1	44 15 6 $\frac{1}{4}$	74 5 10 $\frac{1}{2}$	549 14 5 $\frac{3}{4}$						
Callan . . .	441 3 10 $\frac{3}{4}$	130 1 6 $\frac{1}{2}$	124 1 4 $\frac{1}{2}$	695 6 9 $\frac{3}{4}$	528	39,702	75	2 0	5 $\frac{1}{4}$	2 5 $\frac{1}{4}$
Carlow . . .	730 9 6 $\frac{3}{4}$	100 0 10 $\frac{3}{4}$	131 18 1	962 8 6 $\frac{1}{4}$	666	63,314	95	1 10 $\frac{1}{4}$	3 $\frac{1}{2}$	2 1 $\frac{1}{4}$
Carrickmacross . . .	281 18 7 $\frac{1}{4}$	59 11 2	116 15 6	458 5 3 $\frac{1}{4}$	315	28,026	89	1 8 $\frac{1}{2}$	7	2 3 $\frac{3}{4}$
Carrick-on-Shannon . . .	420 4 3 $\frac{1}{2}$	85 3 8	56 17 10	562 5 9 $\frac{1}{2}$	541	54,616	101	1 4 $\frac{1}{4}$	1 $\frac{1}{2}$	1 5 $\frac{3}{4}$
Carrick on Sh. . .	597 15 1 $\frac{1}{2}$	70 12 4 $\frac{1}{2}$	100 16 5 $\frac{1}{2}$	767 17 5 $\frac{1}{2}$	640	60,700	60	1 4 $\frac{1}{4}$	1 $\frac{1}{2}$	2 5 $\frac{3}{4}$

[illegible]

No. 19—*continued*.
i.—Table showing the Expenditure for Provisions, Necessaries, and Clothing of Paupers, in 118 Unions, &c.—*continued*.

UNIONS.	Cost of Provisions Consumed.		Cost of Necessaries Consumed.		Cost of Clothing.		Total Cost of Provisions, Necessaries, and Clothing.		Collective Number of Days for all Paupers Relieved in the Half-year.	Average Number of Days of Relief to each Pauper.	Average Weekly Cost per Head.			
	£.	s.	£.	s.	£.	s.	d.	Provisions and Necessaries.			Clothing.	Total.		
Kenmare	149	12	29	17	21	5	200	14	183	56	s. 2	d. 5½	s. 2	d. 3½
Kilkeel.	143	5	28	10	16	2	187	18	169	92	1	6⅝	2	9
Kilkenny	1,733	0	214	13	124	14	2,072	8	1,736	69	2	3	2	1½
Killarney	494	6	35	3	78	1	607	11	424	88	1	11½	2	4½
Kilmallock	973	4	101	1	175	13	1,249	19	889	95	1	9⅝	2	3
Kilrush	397	1	67	7	88	9	552	18	492	86	1	6¼	1	0⅞
Kinsale	404	0	40	9	55	18	500	7	481	74	1	7⅜	1	9¾
Larne	450	19	85	14	102	4	638	13	417	118	1	6⅝	1	97⅝
Letterkenny	95	17	28	13	18	2	142	14	82	106	2	0	2	3½
Limerick	2,639	5	264	17	459	18	3,364	1	2,475	89	1	10½	2	2
Lisburn	533	3	94	16	66	14	694	15	509	125	1	4½	1	6¼
Lismore	317	16	31	1	64	12	413	10	350	88	1	6½	1	10
Lisnaskea	242	12	47	19	66	18	357	9	297	108	1	3	1	6½
Listowel	746	18	61	1	100	11	908	11	540	89	2	2	2	5½
Londonderry	499	7	105	15	112	9	717	12	578	93	1	6⅝	1	10½
Longford	945	13	209	16	149	9	1,304	19	985	107	1	5½	1	7½
Loughrea	258	13	33	8	13	15	292	2	251	116	1	47⅝	1	47⅝
Lowtherstown.	58	4	20	12	98	16	92	11	140	47	1	2¾	1	6¼
Lurgan	422	10	76	12	98	16	597	19	632	75	1	5¾	1	9¾
Macroon	264	16	45	13	65	9	375	18	358	88	1	4½	1	8
Magherafelt	442	15	107	0	80	14	630	9	429	90	2	0	2	3½
Mallow	443	10	72	1	56	18	572	10	744	64	1	5⅞	1	77⅞
Manorhamilton	273	5	42	15	65	4	381	5	246	127	1	4½	1	8
Midleton	630	2	92	7	127	4	849	13	807	76	1	7⅞	1	11⅞
Mobile	945	0	41	7	53	16	996	14	910	70	1	7⅞	1	11⅞

No. 19—continued.

TABLES abstracted from the UNION ACCOUNTS, which have been Audited for the Half-years ended respectively 25th March, and 29th September, 1846.
 i.—Showing the Expenditure for Provisions, Necessaries and Clothing of Paupers, in the Half-year ended 29th September, 1846, in 114 Unions, the Accounts of which have been Audited; also the Number of Paupers Relieved in the Half-year, and the Average Weekly Cost per Head.

UNION'S.	Cost of Provisions Consumed.		Cost of Necessaries Consumed.		Cost of Clothing.		Total Cost of Provisions, Necessaries, and Clothing.	Total Number of Paupers Relieved.	Collective Number of Days for all Paupers Relieved in the Half-year.	Average Number of Days of Relief to each Pauper.	Average Weekly Cost per Head.									
	£.	s.	£.	s.	£.	s.					Provisions and Necessaries.	Clothing.	Total.							
Abbeyleix	1,232	19	1	d.	169	7	8 $\frac{1}{4}$	d.	103	12	2	1	11 $\frac{1}{2}$	d.	1 $\frac{3}{4}$	s.	2	11 $\frac{1}{2}$	d.	11 $\frac{1}{2}$
Antrim	609	15	7		76	18	9		124	15	0 $\frac{1}{2}$	1	7 $\frac{1}{4}$	s.	1	10 $\frac{3}{4}$	1	10 $\frac{3}{4}$		10 $\frac{3}{4}$
Ardee.. . . .	717	1	4 $\frac{1}{2}$		129	10	3		150	12	0 $\frac{1}{2}$	1	7 $\frac{1}{2}$	s.	1	11	1	11		11
Armagh	1,048	6	1 $\frac{1}{2}$		91	2	10		130	12	4	1	5 $\frac{1}{4}$	s.	1	7 $\frac{1}{4}$	1	7 $\frac{1}{4}$		7 $\frac{1}{4}$
Athlone	714	7	6 $\frac{3}{4}$		84	8	5 $\frac{1}{2}$		35	12	8	1	8	s.	1	8 $\frac{7}{8}$	1	8 $\frac{7}{8}$		8 $\frac{7}{8}$
Athy	837	4	1 $\frac{1}{2}$		49	17	8		123	8	10	2	1	s.	2	2	2	2		4 $\frac{1}{2}$
Bailieborough.	726	19	10 $\frac{1}{2}$		97	0	1 $\frac{1}{2}$		76	2	2 $\frac{3}{4}$	1	4	s.	1	5 $\frac{3}{4}$	1	5 $\frac{3}{4}$		5 $\frac{3}{4}$
Ballina	915	12	9 $\frac{1}{4}$		145	4	8		177	0	1	1	9	s.	1	0 $\frac{1}{2}$	2	0 $\frac{1}{2}$		0 $\frac{1}{2}$
Ballycastle	247	6	1 $\frac{3}{4}$		25	10	0 $\frac{1}{2}$		40	1	9	1	11 $\frac{3}{4}$	s.	1	3 $\frac{1}{4}$	2	3 $\frac{1}{4}$		3 $\frac{1}{4}$
Ballymena	672	15	9 $\frac{1}{2}$		97	11	2 $\frac{1}{2}$		139	6	1	1	7	s.	1	10 $\frac{1}{2}$	1	10 $\frac{1}{2}$		10 $\frac{1}{2}$
Ballymoney	435	3	11 $\frac{1}{2}$		61	18	4 $\frac{3}{4}$		89	0	9	1	7 $\frac{1}{2}$	s.	1	11	2	11		11
Balrothery	643	0	0 $\frac{3}{4}$		54	14	10		111	1	10	1	9 $\frac{3}{4}$	s.	1	3 $\frac{1}{4}$	2	3 $\frac{1}{4}$		3 $\frac{1}{4}$
Balinglass	975	11	9		97	19	7 $\frac{1}{2}$		161	12	3	1	11 $\frac{1}{4}$	s.	1	3 $\frac{1}{4}$	2	3 $\frac{1}{4}$		3 $\frac{1}{4}$
Banbridge.	662	13	5 $\frac{3}{4}$		103	9	2		139	5	3 $\frac{1}{2}$	1	6	s.	1	3 $\frac{1}{4}$	2	3 $\frac{1}{4}$		3 $\frac{1}{4}$
Bandon	991	19	9 $\frac{3}{4}$		57	2	4 $\frac{3}{4}$		195	3	8	1	6 $\frac{3}{4}$	s.	1	9 $\frac{1}{2}$	1	9 $\frac{1}{2}$		9 $\frac{1}{2}$
Bantry.	392	12	1 $\frac{1}{2}$		20	3	2 $\frac{3}{4}$		70	5	8 $\frac{3}{4}$	1	9	s.	1	10 $\frac{1}{4}$	2	10 $\frac{1}{4}$		10 $\frac{1}{4}$
Belfast.	1,913	13	1		216	2	7		193	8	7 $\frac{3}{4}$	1	7 $\frac{1}{4}$	s.	1	9	1	9		9
Boyle	569	1	1 $\frac{3}{4}$		56	9	6		96	4	7 $\frac{1}{2}$	1	10 $\frac{3}{4}$	s.	1	21	2	21		21
Callan	611	2	0 $\frac{1}{4}$		70	3	10 $\frac{1}{2}$		94	10	7	2	1	s.	2	4 $\frac{1}{2}$	2	4 $\frac{1}{2}$		4 $\frac{1}{2}$
Carlow.	1,004	12	10 $\frac{1}{2}$		124	19	10		179	14	4 $\frac{1}{2}$	2	10	s.	2	1 $\frac{1}{2}$	2	1 $\frac{1}{2}$		1 $\frac{1}{2}$
Carrickmacross	406	10	7 $\frac{1}{4}$		60	4	6 $\frac{1}{2}$		79	3	5 $\frac{1}{2}$	1	8 $\frac{3}{4}$	s.	2	0 $\frac{1}{4}$	2	0 $\frac{1}{4}$		0 $\frac{1}{4}$
Carrick-on-Shannon	726	7	2 $\frac{1}{2}$		63	13	3 $\frac{1}{4}$		20	11	1	1	4 $\frac{3}{4}$	s.	1	5 $\frac{1}{4}$	1	5 $\frac{1}{4}$		5 $\frac{1}{4}$
Carrick-on-Suir	695	6	7		47	16	4 $\frac{1}{4}$		112	15	10 $\frac{1}{2}$	1	11 $\frac{1}{4}$	s.	2	2	2	2		2

No. 19—continued.
 ii.—Showing the Expenditure for Provisions, Necessaries, and Clothing of Paupers, in 114 Unions, &c.—continued.

UNIONS.	Cost of Provisions Consumed.		Cost of Necessaries Consumed.		Cost of Clothing.		Total Cost of Provisions, Necessaries, and Clothing.		Total Number of Paupers Relieved.	Collective Number of Days for all Paupers Relieved in the Half-year.	Average Number of Days of Relief to each Pauper.	Average Weekly Cost per Head.		
	£.	s.	£.	s.	£.	s.	£.	s.				s.	d.	s.
Kenmare . . .	365	14	8 $\frac{3}{4}$	d.	58	5	9	d.	354	26,923	76	2	2 $\frac{1}{2}$	d.
Kilkeel . . .	160	4	8	8 $\frac{1}{2}$	28	8	8 $\frac{1}{2}$	17	211	16,515	78	1	7 $\frac{1}{4}$	3 $\frac{1}{2}$
Kilkenny . . .	1,732	2	5	6 $\frac{1}{2}$	165	3	6 $\frac{1}{2}$	281	2,085	135,988	65	1	11 $\frac{1}{4}$	3 $\frac{1}{2}$
Killarney . . .	852	13	6 $\frac{3}{4}$	11 $\frac{1}{2}$	38	4	11 $\frac{1}{2}$	145	776	69,937	90	1	9 $\frac{1}{2}$	3 $\frac{1}{2}$
Kilmallock . . .	1,266	15	0 $\frac{3}{8}$	5 $\frac{7}{8}$	84	15	5 $\frac{7}{8}$	216	1,209	104,031	86	1	10 $\frac{1}{4}$	3 $\frac{1}{2}$
Kilrush . . .	567	13	1 $\frac{1}{8}$	2	51	4	2	104	661	50,125	76	1	8 $\frac{1}{2}$	3 $\frac{1}{2}$
Kinsale . . .	571	5	8	4	21	16	4	84	898	47,543	53	1	9	3 $\frac{3}{8}$
Larne . . .	586	11	4 $\frac{1}{2}$	2 $\frac{1}{2}$	72	1	2 $\frac{1}{2}$	128	546	61,686	113	1	6	3 $\frac{1}{2}$
Limerick . . .	3,131	1	1 $\frac{1}{2}$	10 $\frac{1}{2}$	220	17	10 $\frac{1}{2}$	530	2,785	254,671	91	1	10	3 $\frac{3}{8}$
Lisburn . . .	681	6	9 $\frac{1}{4}$	10 $\frac{1}{2}$	75	19	10 $\frac{1}{2}$	82	645	79,325	123	1	4	1 $\frac{3}{4}$
Lismore . . .	333	15	0 $\frac{1}{4}$	8	24	8	8	70	469	33,626	72	1	4 $\frac{1}{2}$	3 $\frac{1}{2}$
Lisnaskea . . .	266	19	4	1	36	3	1	..	397	38,372	97	1	2 $\frac{1}{8}$	..
Listowel . . .	823	11	9 $\frac{1}{2}$	11	96	9	11	116	679	55,714	82	2	3 $\frac{3}{4}$	3 $\frac{1}{2}$
Londonderry . . .	573	11	0	8	75	17	8	123	774	59,472	78	1	6 $\frac{1}{4}$	..
Loughrea . . .	424	3	4	2 $\frac{1}{2}$	29	3	2 $\frac{1}{2}$	453	427	39,334	92	1	7 $\frac{3}{8}$	3 $\frac{1}{2}$
Lurgan . . .	755	3	8	10 $\frac{1}{2}$	102	1	10 $\frac{1}{2}$	153	1,166	73,550	63	1	7 $\frac{1}{2}$	3 $\frac{1}{2}$
Macroon . . .	497	4	11	9 $\frac{1}{4}$	42	6	9 $\frac{1}{4}$	99	718	47,733	66	1	7	3 $\frac{1}{2}$
Magherafelt . . .	619	19	1 $\frac{1}{2}$	4 $\frac{1}{2}$	84	6	4 $\frac{1}{2}$	108	685	52,061	76	1	10 $\frac{3}{4}$	3 $\frac{1}{2}$
Mallow . . .	839	1	7	1	63	18	1	168	1,602	80,798	50	1	6 $\frac{1}{2}$	3 $\frac{1}{2}$
Manorhamilton . . .	321	8	27 $\frac{3}{4}$	4 $\frac{3}{4}$	39	1	4 $\frac{3}{4}$	73	1,292	35,330	121	1	4 $\frac{3}{8}$	3 $\frac{1}{2}$
Midleton . . .	954	14	7 $\frac{3}{4}$	2 $\frac{1}{2}$	69	2	2 $\frac{1}{2}$	84	1,298	81,036	62	1	9 $\frac{1}{4}$	1 $\frac{3}{4}$
Millford . . .	30	7	6 $\frac{3}{4}$	4	13	4	4	5	68	2,740	40	2	2 $\frac{1}{4}$	3 $\frac{1}{2}$
Monaghan . . .	521	1	5	0	82	9	0	665	629	59,271	94	1	5 $\frac{1}{4}$	1 $\frac{3}{4}$
Mountmellick . . .	1,091	11	4 $\frac{1}{2}$	1	103	9	1	1,575	1,031	91,317	88	1	11 $\frac{3}{4}$	7
Mullingar . . .	829	18	11	6	89	11	6	82	719	79,200	111	1	8	1 $\frac{3}{4}$

Naas	983	14	41	103	8	11 $\frac{1}{2}$	85	19	1 $\frac{1}{2}$	1,173	2	5 $\frac{1}{2}$	768	82,518	107	1	10	1	11 $\frac{1}{2}$	1	11 $\frac{1}{2}$
Navan	631	17	41	82	19	2 $\frac{1}{2}$	105	15	5 $\frac{1}{2}$	820	12	0 $\frac{1}{2}$	784	50,771	65	1	11 $\frac{1}{2}$	3	1	2	3
Nenagh	1,773	18	10 $\frac{1}{2}$	97	11	11 $\frac{1}{2}$	147	2	7 $\frac{1}{2}$	2,018	13	5 $\frac{1}{2}$	1,601	141,246	88	1	10 $\frac{1}{2}$	1	1	2	2
Newcastle	1,032	16	7 $\frac{1}{2}$	50	5	10 $\frac{1}{2}$	86	13	0	1,169	15	6	982	72,786	74	2	1	2	2	2	2 $\frac{1}{2}$
New Ross	1,121	11	11 $\frac{1}{2}$	99	4	8	185	6	1 $\frac{1}{2}$	1,406	2	8 $\frac{1}{2}$	1,141	88,947	77	1	10 $\frac{3}{4}$	3	1	2	2
Newry	1,035	10	3	121	8	11	207	10	10	1,364	0	0	1,080	99,621	92	1	7 $\frac{1}{2}$	3	1	11	1
Newtownards	714	16	3	79	16	7 $\frac{1}{2}$	132	12	4 $\frac{1}{2}$	927	5	2 $\frac{1}{2}$	716	63,657	88	1	9	3	2	0 $\frac{1}{2}$	2
Newtownlimavady	293	14	11	45	16	11	59	14	6	399	6	4	356	28,658	80	1	8	3	1	11 $\frac{1}{2}$	1
Oldcastle	801	8	9 $\frac{1}{2}$	99	14	9 $\frac{1}{2}$	78	9	4 $\frac{3}{4}$	979	12	11 $\frac{1}{2}$	724	75,331	104	1	8	1	9 $\frac{1}{2}$	1	9 $\frac{1}{2}$
Omagh	524	12	7 $\frac{1}{2}$	49	19	6 $\frac{1}{2}$	105	7	2	679	19	4	636	50,585	79	1	7	3	1	10 $\frac{1}{2}$	1
Parsonstown	488	19	5 $\frac{1}{2}$	29	17	9 $\frac{1}{2}$	52	15	8 $\frac{1}{2}$	571	12	11 $\frac{1}{2}$	537	50,674	94	1	5 $\frac{1}{2}$	1	7	1	7
Rathdown	1,098	16	4 $\frac{1}{2}$	106	2	9	162	4	10	1,367	3	11 $\frac{3}{4}$	1,141	77,876	68	2	2	2	5 $\frac{1}{2}$	2	5 $\frac{1}{2}$
Rathdrum	1,014	9	3 $\frac{1}{2}$	116	6	6 $\frac{1}{2}$	329	15	5	1,460	11	2 $\frac{1}{2}$	725	79,145	109	1	7 $\frac{3}{4}$	2	2	2	2
Rathkeale	938	7	3 $\frac{1}{2}$	58	9	9 $\frac{1}{2}$	101	3	8 $\frac{1}{2}$	1,098	0	9 $\frac{1}{2}$	1,084	84,995	78	1	7 $\frac{3}{4}$	1	1	9 $\frac{1}{2}$	1
Roscommon	941	16	5 $\frac{1}{2}$	89	18	3 $\frac{1}{2}$	146	15	1	1,178	9	10	..	..	..	..	..	..	..	..	..
Roscrea	914	19	3	129	6	10	153	9	10 $\frac{1}{2}$	1,197	15	11 $\frac{1}{2}$	864	73,677	85	2	0	3	2	3 $\frac{1}{2}$	2
Scariff	1,012	10	4	58	0	0	73	10	2 $\frac{1}{2}$	1,144	0	6 $\frac{1}{2}$	975	70,569	73	2	1 $\frac{1}{2}$	2	3	3	3
Shillelagh	468	0	3 $\frac{1}{2}$	45	15	11 $\frac{1}{2}$	46	5	2 $\frac{1}{2}$	560	1	5	411	44,409	108	1	7 $\frac{1}{2}$	1	1	9 $\frac{1}{2}$	2
Skibbereen	971	7	3 $\frac{1}{2}$	59	18	5	100	19	6 $\frac{1}{2}$	1,132	5	3	1,329	97,418	74	1	5 $\frac{1}{2}$	1	1	7 $\frac{1}{2}$	1
Sligo	1,080	13	9	168	6	3	198	13	10	1,447	13	10	1,016	95,372	93	1	10	2	1	10 $\frac{1}{2}$	2
Strabane	406	5	6 $\frac{3}{4}$	70	14	3 $\frac{1}{2}$	86	8	8	563	8	6	576	41,487	72	1	7 $\frac{1}{2}$	1	1	10 $\frac{1}{2}$	1
Stranorlar	116	6	3 $\frac{3}{4}$	25	18	9	25	19	1 $\frac{1}{2}$	168	4	2 $\frac{1}{2}$	203	12,459	61	1	7 $\frac{1}{2}$	1	1	10 $\frac{1}{2}$	1
Thurles	1,087	2	0 $\frac{3}{4}$	61	16	5 $\frac{1}{2}$	181	10	5 $\frac{1}{2}$	1,330	9	0	856	87,131	102	1	10 $\frac{1}{2}$	2	1	13	2
Tipperary	1,214	1	11	73	2	8	206	8	8	1,493	13	3	1,444	99,088	68	1	10 $\frac{1}{2}$	2	2	2 $\frac{1}{2}$	2
Tralee	942	13	5 $\frac{1}{2}$	78	7	9	377	6	5	1,398	7	7 $\frac{1}{2}$	1,411	89,499	63	1	6 $\frac{1}{2}$	2	1	1	1
Trim	410	15	4 $\frac{1}{2}$	58	0	7 $\frac{1}{2}$	39	13	9	508	9	8 $\frac{1}{2}$	442	38,100	86	1	8 $\frac{1}{2}$	1	1	10 $\frac{1}{2}$	1
Tullamore	907	14	11	63	17	10 $\frac{3}{4}$	136	12	7 $\frac{1}{2}$	1,108	5	5 $\frac{1}{4}$	879	65,583	74	1	11 $\frac{1}{2}$	2	2	3	3
Waterford	1,500	14	9 $\frac{1}{2}$	113	5	0 $\frac{1}{2}$	187	16	3 $\frac{1}{2}$	1,801	16	1 $\frac{1}{2}$	2,544	180,302	70	1	3	1	4	3	3
Wexford	860	4	6 $\frac{3}{4}$	72	15	5 $\frac{1}{2}$	140	18	8	1,073	18	8	893	67,648	77	1	11 $\frac{1}{2}$	2	2	2	2
Total	100,931	16	8	9,227	11	3 $\frac{1}{2}$	15,030	6	0 $\frac{1}{2}$	125,189	14	0	110,653	8,543,095	77	1	9	2	1	11 $\frac{1}{2}$	1

No. 20.

SUMMARY OF WEEKLY RETURNS OF PAUPERS IN THE UNION WORKHOUSES IN EACH PROVINCE IN IRELAND, and the Total Number in Ireland at the close of each Week from the 4th of April, 1846, to the 1st of May, 1847, both inclusive, distinguishing the several Classes, the Number of Sick and Lunatic Paupers, and the Number of Deaths during each Week; showing also the Number of Paupers in the Union Workhouses at the close of the corresponding Weeks in the preceding Year.

Week ended Saturday.	PROVINCES.	Number of Paupers in each Workhouse, at the close of the Weeks ended, as set forth in the First Column, distinguishing the Number of each Class.						Number of Paupers in the Work- houses at the close of the cor- responding Weeks in the preceding Year.	Sick, and Lunatic and Idiot Paupers, (included in preceding Classes) Inmates at the close of the Weeks ended, as set forth in first Column.			Total Deaths during the Week.	
		Males aged 15, and upwards.	Females aged 15, and upwards.	Boys under 15.	Girls under 15.	Children under 2.	Total Number of In- mates on the above date.		Sick.		Lunatics and Idiots.		
									In General Hospital.	In Fever Hospital.			Total Sick.
1846 4th April .	Ulster .	1,994	3,659	3,179	2,793	649	12,274	9,623	1,545	121	1,666	387	29
	Munster .	3,683	5,558	4,002	3,408	1,032	17,683	13,557	2,792	451	3,243	418	76
	Leinster .	3,415	5,438	3,877	3,485	989	17,204	15,349	2,329	208	2,537	399	49
	Connaught	659	943	1,011	893	194	3,700	3,122	591	84	675	109	5
	Totals .	9,751	15,598	12,069	10,579	2,864	50,861	41,651	7,257	864	8,121	1,313	159
11th April .	Ulster .	1,967	3,589	3,147	2,783	643	12,129	9,427	1,550	146	1,696	383	39
	Munster .	3,640	5,490	4,023	3,406	1,031	17,590	13,274	2,742	427	3,169	417	105
	Leinster .	3,407	5,429	3,842	3,461	976	17,115	14,996	2,351	194	2,545	350	67
	Connaught	661	934	1,014	892	196	3,697	3,091	565	91	656	115	11
	Totals .	9,675	15,442	12,026	10,542	2,846	50,531	40,788	7,208	858	8,066	1,265	222
18th April .	Ulster .	1,976	3,566	3,155	2,796	632	12,125	9,248	1,570	157	1,727	382	40
	Munster .	3,634	5,526	4,073	3,479	1,043	17,755	13,168	2,761	404	3,165	423	82
	Leinster .	3,385	5,367	3,869	3,481	987	17,089	14,765	2,352	195	2,547	401	75
	Connaught	664	935	1,013	891	203	3,706	3,059	517	75	592	115	14
	Totals .	9,659	15,394	12,110	10,647	2,865	50,675	40,240	7,200	831	8,031	1,321	211

25th April .	Leinster . Connought	3,347 665	5,338 927	3,588 1,000	3,498 890	8,638 988 197	17,074 17,059 3,679	12,280 14,437 3,044	2,800 2,413 459	39,203 2,607 544	426 402 114	103 107 11
	Totals .	9,559	15,400	12,124	10,698	2,869	50,650	39,538	7,222	844	1,334	275
2nd May .	Ulster . Munster . Leinster . Connought	1,958 3,584 3,273 672	3,536 5,578 5,229 927	3,131 4,141 3,835 1,006	2,800 3,530 3,444 893	637 1,022 962 202	12,062 17,855 16,743 3,700	9,050 13,002 14,344 3,084	1,544 2,659 2,555 472	174 406 206 50	391 424 406 107	40 98 76 10
	Totals .	9,487	15,270	12,113	10,667	2,823	50,360	39,480	7,230	836	1,328	224
9th May .	Ulster . Munster . Leinster . Connought	1,961 3,601 3,251 685	3,558 5,601 5,199 926	3,124 4,189 3,849 1,011	2,796 3,567 3,460 897	648 1,044 953 202	12,087 18,002 16,712 3,721	8,990 12,854 14,238 3,059	1,513 2,723 2,474 481	190 434 206 56	380 426 407 112	25 70 64 5
	Totals .	9,498	15,284	12,173	10,720	2,847	50,522	39,141	7,191	886	1,325	164
16th May .	Ulster . Munster . Leinster . Connought	1,969 3,653 3,254 695	3,571 5,657 5,210 942	3,127 4,237 3,888 1,016	2,817 3,553 3,473 902	655 1,060 957 205	12,139 18,160 16,782 3,760	8,856 12,846 14,115 3,031	1,515 2,725 2,445 473	215 435 227 77	394 429 407 111	34 78 90 7
	Totals .	9,571	15,380	12,268	10,745	2,877	50,841	38,848	7,158	954	1,341	209
23rd May .	Ulster . Munster . Leinster . Connought	2,016 3,696 3,245 700	5,577 5,722 5,208 957	3,137 4,262 3,915 1,037	2,839 3,597 3,495 912	664 1,080 966 212	12,233 18,357 16,829 3,818	8,718 12,800 14,043 3,037	1,542 2,759 2,435 487	233 468 257 58	394 429 411 114	45 79 66 9
	Totals .	9,657	15,464	12,351	10,843	2,922	51,237	38,598	7,223	1,016	1,348	208

No. 20—continued.
Summary of Weekly Returns of Paupers in the Union Workhouses in each Province in Ireland, from the 4th April, 1846,
to the 1st May, 1847, &c.—continued.

Week ended Saturday.	PROVINCES. : : : :	Number of Paupers in each Workhouse, at the close of the Weeks ended, as set forth in the first column distinguishing the Number of each Class.						Number of Paupers in the Work- houses at the close of the cor- responding Weeks in the preceding Year.	Sick, and Lunatic and Idiot Paupers, (included in preceding Classes) Inmates at the close of the Weeks ended, as set forth in first Column.				Total Deaths during the Week.
		Males aged 15, and upwards.	Females aged 15, and upwards.	Boys under 15.	Girls under 15.	Children under 2.	Total Number of In- mates on the above date.		Sick.			Lunatics and Idiots.	
									In General Hospital.	In Fever Hospital.	Total Sick.		
1846 30th May .	Ulster .	2,021	3,582	3,105	2,836	655	12,199	8,693	1,471	306	1,777	385	36
	Munster .	3,636	5,774	4,259	3,635	1,098	18,402	12,849	2,492	456	2,948	429	85
	Leinster .	3,243	5,188	3,919	3,509	960	16,819	14,012	2,356	245	2,601	413	58
	Connaught	690	941	1,028	916	208	3,783	3,045	462	68	530	115	12
	Totals .	9,590	15,485	12,311	10,896	2,921	51,203	38,599	6,781	1,075	7,856	1,342	191
6th June .	Ulster .	2,054	3,575	3,068	2,847	639	12,183	8,726	1,448	250	1,698	389	38
	Munster .	3,662	5,811	4,197	3,635	1,108	18,413	12,936	2,472	549	3,021	430	95
	Leinster .	3,208	5,153	3,920	3,529	981	16,791	14,065	2,268	276	2,544	411	49
	Connaught	708	960	1,047	933	211	3,859	3,048	456	72	528	115	10
	Totals .	9,632	15,499	12,232	10,944	2,939	51,246	38,775	6,644	1,147	7,791	1,345	192
13th June .	Ulster .	2,055	3,551	3,057	2,817	643	12,123	8,736	1,422	238	1,660	375	27
	Munster .	3,675	5,831	4,209	3,661	1,127	18,503	13,032	2,440	587	3,027	433	56
	Leinster .	3,193	5,129	3,937	3,515	982	16,756	14,042	2,260	270	2,530	383	58
	Connaught	726	974	1,063	939	218	3,920	2,066	459	60	519	119	22
	Totals .												

20th June .	Munster .	3,686	3,803	4,211	3,673	1,116	18,489	13,088	2,357	586	2,943	431	58
	Leinster .	3,146	5,118	3,904	3,525	972	16,665	14,023	2,088	202	2,390	405	58
	Connaught	736	998	1,078	952	221	3,985	3,029	472	63	535	115	10
	Totals .	9,621	15,408	12,227	10,954	2,938	51,148	38,882	6,345	1,167	7,512	1,347	165
	Ulster .	2,037	3,452	3,009	2,772	623	11,893	8,728	1,432	216	1,648	394	32
27th June .	Munster .	3,670	5,823	4,195	3,633	1,101	18,422	13,055	2,418	626	3,044	435	61
	Leinster .	3,091	5,069	3,874	3,503	971	16,511	13,992	2,164	268	2,432	407	51
	Connaught	730	997	1,048	941	219	3,935	3,040	468	71	539	114	10
	Totals .	9,531	15,341	12,126	10,849	2,914	50,761	38,815	6,482	1,181	7,663	1,350	154
	Ulster .	2,055	3,402	3,005	2,756	619	11,837	8,713	1,304	171	1,475	393	39
4th July	Munster .	3,775	5,771	4,170	3,613	1,128	18,457	13,015	2,390	736	3,126	437	54
	Leinster .	3,092	5,038	3,851	3,476	953	16,410	13,949	2,162	262	2,424	412	41
	Connaught	743	1,003	1,062	961	223	3,992	3,076	482	93	575	118	12
	Totals .	9,665	15,214	12,088	10,806	2,923	50,696	38,753	6,338	1,262	7,600	1,360	146
	Ulster .	2,028	3,378	2,967	2,729	621	11,723	8,643	1,298	163	1,461	396	35
11th July	Munster .	3,637	5,763	4,182	3,637	1,093	18,362	13,145	2,410	636	3,046	437	57
	Leinster .	3,062	4,986	3,858	3,442	938	16,286	13,991	2,145	286	2,431	100	54
	Connaught	740	1,018	1,060	954	226	3,998	3,081	469	76	545	489	16
	Totals .	9,517	15,145	12,067	10,762	2,878	50,369	38,860	6,322	1,161	7,483	1,350	162
	Ulster .	2,016	3,373	2,942	2,722	623	11,676	8,649	1,296	157	1,453	407	30
18th July	Munster .	3,710	5,745	4,149	3,623	1,100	18,327	13,280	2,252	627	2,879	437	56
	Leinster .	3,041	4,965	3,843	3,440	944	16,233	13,927	2,167	280	2,447	406	57
	Connaught	727	1,035	1,077	978	227	4,044	3,089	474	81	555	116	10
	Totals .	9,494	15,118	12,011	10,763	2,894	50,280	38,945	6,189	1,145	7,334	1,366	153
	Ulster .	2,016	3,373	2,942	2,722	623	11,676	8,649	1,296	157	1,453	407	30

No. 20.

Summary of Weekly Returns of Paupers in the Union Workhouses in each Province in Ireland, from the 4th April, 1846, to the 1st May, 1847, &c.—*continued*.

Week ended Saturday.	PROVINCES.	Number of Paupers in each Workhouse, at the close of the Weeks ended, as set forth in the first column, distinguishing the Number of each Class.						Number of Paupers in the Work- houses at the close of the cor- responding Weeks in the pre- ceding Year.	Sick.			Lunatics and Idiots.	Total Deaths during the Week.
		Males aged 15, and upwards.	Females aged 15, and upwards.	Boys under 15.	Girls under 15.	Children under 2.	Total Number of In- mates on the above date.		In General Hospital.	In Fever Hospital.	Total Sick.		
1846 25th July .	Ulster . .	2,008	3,352	2,906	2,694	626	11,586	8,602	1,299	154	1,453	402	27
	Munster . .	3,649	5,719	4,127	3,637	1,101	18,233	13,374	2,310	589	2,899	438	61
	Leinster . .	725	1,024	1,066	967	224	4,006	3,092	434	67	501	108	15
	Connaught	2,985	4,874	3,778	3,385	901	15,923	13,882	2,086	273	2,359	404	51
	Totals .	9,367	14,969	11,877	10,683	2,852	49,748	38,950	6,129	1,083	7,212	1,352	154
1st August .	Ulster . .	1,981	3,285	2,890	2,647	614	11,417	8,545	1,119	161	1,280	416	48
	Munster . .	3,540	5,634	4,059	3,594	1,089	17,916	13,433	2,339	594	2,933	442	58
	Leinster . .	2,916	4,814	3,712	3,349	888	15,679	13,861	2,049	241	2,290	405	43
	Connaught	716	1,017	1,059	951	223	3,966	3,094	457	76	533	114	11
	Totals .	9,153	14,750	11,720	10,541	2,814	48,978	38,933	5,964	1,072	7,036	1,377	160
8th August .	Ulster . .	1,934	3,138	2,792	2,547	565	10,976	8,279	1,215	161	1,376	374	32
	Munster . .	3,336	5,368	3,857	3,447	1,004	17,012	13,403	2,299	492	2,791	442	50
	Leinster . .	2,718	4,471	3,472	3,134	830	14,625	13,798	1,967	235	2,202	401	38
	Connaught	709	1,004	1,038	942	225	3,918	3,137	433	76	509	117	10
	Totals .	8,697	13,981	11,159	10,070	2,624	46,531	38,617	5,914	964	6,878	1,334	130

15th August	Munster .	3,277	5,148	3,718	3,319	917	16,379	13,082	2,302	503	2,805	439	44
	Leinster .	2,564	4,173	3,283	2,951	750	13,721	13,583	1,931	212	2,143	390	45
	Connaught	716	996	1,029	957	220	3,918	3,142	466	75	541	117	9
	Totals .	8,403	13,275	10,708	9,654	2,407	44,447	37,914	5,902	965	6,867	1,337	131
22nd August	Ulster .	1,787	2,854	2,633	2,351	497	10,122	7,917	1,178	161	1,339	411	40
	Munster .	3,209	5,117	3,688	3,279	939	16,232	12,894	2,254	492	2,746	433	58
	Leinster .	2,495	4,105	3,254	2,896	743	13,493	13,262	1,889	205	2,094	396	42
	Connaught	717	1,037	1,054	981	230	4,019	3,158	453	74	527	123	18
29th August	Totals .	8,208	13,113	10,629	9,507	2,409	43,866	37,231	5,774	932	6,706	1,363	158
	Ulster .	1,754	2,820	2,591	2,300	478	9,943	7,714	1,151	146	1,297	408	25
	Munster .	3,215	5,124	3,689	3,369	930	16,227	12,377	2,203	480	2,683	421	63
	Leinster .	2,488	4,029	3,221	2,866	723	13,327	12,690	1,839	183	2,022	399	49
5th Sept.	Connaught	751	1,064	1,083	1,027	233	4,158	3,020	469	67	536	134	18
	Totals .	8,208	13,037	10,584	9,462	2,364	43,655	35,801	5,662	876	6,538	1,362	155
	Ulster .	1,772	2,857	2,613	2,334	486	10,062	7,488	1,193	141	1,334	411	26
	Munster .	3,294	5,169	3,675	3,293	925	16,356	12,050	2,209	468	2,677	438	52
12th Sept.	Leinster .	2,556	4,076	3,258	2,900	726	13,516	12,304	1,829	210	2,039	398	35
	Connaught	766	1,106	1,155	1,086	244	4,357	2,950	489	55	544	133	9
	Totals .	8,388	13,208	10,701	9,613	2,381	44,291	34,792	5,720	874	6,594	1,380	122
	Ulster .	1,826	2,932	2,692	2,405	510	10,365	7,351	1,196	133	1,329	411	29
12th Sept.	Munster .	3,360	5,254	3,766	3,354	955	16,689	11,803	2,189	448	2,637	436	48
	Leinster .	2,633	4,201	3,354	2,975	758	13,921	12,156	1,827	181	2,008	399	44
	Connaught	808	1,161	1,191	1,143	269	4,572	2,887	479	55	534	131	13
	Totals .	8,627	13,548	11,003	9,877	2,492	45,547	34,197	5,691	817	6,508	1,377	134

No. 20—continued.

Summary of Weekly Returns of Paupers in the Union Workhouses in each Province in Ireland, from the 4th April, 1846, to the 1st May, 1847, &c.—continued.

Week ended Saturday.	PROVINCES.	Number of Paupers in each Workhouse, at the close of the Weeks ended, as set forth in the first column, distinguishing the Number of each Class.						Number of Paupers in the Work- houses at the close of the cor- responding Weeks in the preceding Year.	Sick, and Lunatic and Idiot Paupers, (included in preceding Classes) Inmates at the close of the Weeks ended, as set forth in first Column.			Total Deaths during the Week.	
		Males aged 15, and upwards.	Females aged 15, and upwards.	Boys under 15.	Girls under 15.	Children under 2.	Total Number of In- mates on the above date.		In General Hospital.	In Fever Hospital.	Total Sick.		Lunatics and Idiots.
1846 19th Sept..	Ulster . .	1,910	3,058	2,781	2,504	550	10,803	7,290	1,160	114	1,274	413	32
	Munster . .	3,439	5,415	3,883	3,464	1,004	17,205	11,765	2,258	443	2,701	436	61
	Leinster . .	2,686	4,314	3,455	3,046	778	14,279	12,080	1,895	178	2,073	400	42
	Connaught	838	1,190	1,243	1,191	271	4,733	2,863	478	80	558	130	10
	Totals .	8,873	13,977	11,362	10,205	2,603	47,020	33,998	5,791	815	6,606	1,379	145
26th Sept. .	Ulster . .	2,035	3,213	2,882	2,619	575	11,324	7,284	1,199	121	1,320	413	22
	Munster . .	3,565	5,597	4,071	3,675	1,074	17,982	11,618	2,199	457	2,656	441	62
	Leinster . .	2,761	4,471	3,575	3,150	826	14,783	12,068	1,969	185	2,154	397	41
	Connaught	902	1,270	1,350	1,267	290	5,079	2,865	544	86	630	133	9
	Totals .	9,263	14,551	11,878	10,711	2,765	49,168	33,835	5,911	849	6,760	1,384	134
3rd October	Ulster . .	2,129	3,425	3,037	2,765	611	11,967	7,360	1,221	116	1,337	416	37
	Munster . .	3,605	5,765	4,296	3,808	1,125	18,599	11,595	2,238	437	2,675	447	62
	Leinster . .	2,876	4,680	3,732	3,280	864	15,432	12,163	2,025	231	2,256	397	58
	Connaught	964	1,385	1,483	1,383	330	5,545	2,820	573	102	675	138	6
	Totals .	9,574	15,255	13,548	11,236	2,930	51,543	33,938	6,057	886	6,943	1,398	163

10th October	Leinster .	2,979	4,907	3,922	3,462	910	16,180	12,167	2,055	246	2,301	398	51
	Connaught	1,075	1,609	1,748	1,614	382	6,428	2,776	616	100	716	146	16
	Totals .	10,070	16,314	13,544	12,157	3,208	55,293	34,090	6,248	910	7,158	1,389	183
17th October	Ulster .	2,358	3,870	3,472	3,203	736	13,639	7,606	1,297	117	1,414	418	53
	Munster .	4,012	6,619	5,029	4,487	1,411	21,558	11,615	2,407	447	2,854	450	75
	Leinster .	3,123	5,180	4,158	3,633	972	17,066	12,297	2,242	260	2,502	401	55
24th October	Connaught	1,175	1,811	2,018	1,893	436	7,333	2,804	645	110	755	151	22
	Totals .	10,668	17,480	14,677	13,216	3,555	59,596	34,322	6,591	934	7,525	1,420	205
	Ulster .	2,509	4,189	3,755	3,454	814	14,721	7,558	1,331	136	1,467	423	63
31st October	Munster .	4,265	7,232	5,572	4,918	1,614	23,601	11,675	2,497	466	2,963	461	71
	Leinster .	3,266	5,468	4,418	3,869	1,033	18,054	12,352	2,322	251	2,573	401	81
	Connaught	1,224	1,926	2,141	2,037	475	7,803	2,815	682	116	798	152	26
7th Nov. .	Totals .	11,264	18,815	15,886	14,278	3,936	64,179	34,400	6,832	969	7,801	1,437	241
	Ulster .	2,565	4,366	3,908	3,624	867	15,330	7,583	1,434	167	1,601	438	61
	Munster .	4,504	7,904	6,201	5,546	1,771	25,926	11,791	2,629	482	3,111	457	88
31st October	Leinster .	3,367	5,696	4,684	4,111	1,109	18,967	12,379	2,456	259	2,715	399	95
	Connaught	1,282	2,111	2,409	2,259	555	8,616	2,811	745	130	875	162	33
	Totals .	11,718	20,077	17,202	15,540	4,302	68,839	34,564	7,364	1,038	8,302	1,456	277
7th Nov. .	Ulster .	2,770	4,814	4,290	4,004	953	16,831	7,753	1,413	199	1,612	452	66
	Munster .	4,789	8,527	6,710	6,053	1,923	28,002	11,972	2,654	557	3,211	472	107
	Leinster .	3,513	5,980	4,952	4,366	1,186	19,997	12,424	2,510	383	2,898	406	101
7th Nov. .	Connaught	1,368	2,311	2,613	2,440	613	9,345	2,860	803	135	938	173	38
	Totals .	12,440	21,632	18,565	16,863	4,675	74,175	35,009	7,380	1,279	8,659	1,503	312

No. 20—continued.

Summary of Weekly Returns of Paupers in the Union Workhouses in each Province in Ireland, from the 4th April, 1846, to the 1st May, 1847, &c.—continued.

Week ended Saturday.	PROVINCES.	Number of Paupers in each Workhouse, at the close of the Weeks ended, as set forth in the first Column, distinguishing the Number of each Class.						Number of Paupers in the Work- houses at the close of the cor- responding Weeks in the preceding Year.	Sick, and Lunatic and Idiot Paupers, (included in preceding Classes) Inmates at the close of the Weeks ended, as set forth in first Column.				Total Deaths during the Week.
		Males aged 15, and upwards.	Females aged 15, and upwards.	Boys under 15.	Girls under 15.	Children under 2.	Total Number of In- mates on the above date.		In General Hospital.	In Fever Hospital.	Total Sick.	Lunatics and Idiots.	
1846	14th Nov. .	2,917	5,140	4,583	4,270	1,017	17,927	7,893	1,484	211	1,695	444	75
		4,777	8,731	6,734	6,202	1,922	28,366	12,327	3,094	666	3,760	467	160
		3,598	6,284	5,143	4,520	1,230	20,775	12,577	2,601	325	2,926	394	76
		1,371	2,355	2,719	2,531	631	9,607	2,914	845	149	994	169	53
		12,663	22,510	19,179	17,523	4,800	76,675	35,711	8,024	1,351	9,375	1,474	364
21st Nov. .	Ulster . . Munster . . Leinster . . Connaught . . Totals .	3,045	5,595	5,013	4,725	1,111	19,489	8,257	1,567	192	1,759	454	86
		4,901	9,074	7,040	6,472	1,973	29,460	12,676	3,370	714	4,084	475	190
		3,753	6,643	5,467	4,793	1,315	21,971	12,895	2,702	367	3,069	409	110
		1,392	2,413	2,748	2,530	639	9,722	2,974	933	165	1,098	170	68
		13,091	23,725	20,268	18,520	5,038	80,642	36,802	8,572	1,438	10,010	1,508	454
28th Nov. .	Ulster . . Munster . . Leinster . . Connaught . . Totals .	3,221	5,979	5,356	5,047	1,177	20,780	8,590	1,788	190	1,978	465	109
		4,997	9,378	7,263	6,693	1,967	30,298	13,007	3,828	716	4,544	481	216
		3,861	6,912	5,650	4,997	1,350	22,770	13,329	2,790	418	3,208	416	118
		1,422	2,587	2,892	2,686	696	10,277	3,038	1,248	206	1,454	167	56
		16,501	34,856	31,302	28,304	7,020	103,727	48,763	15,418	2,328	19,768	2,070	733

5th Dec.	Ulster	2,101	7,880	7,040	5,253	1,408	23,846	13,727	4,178	3,880	3,033	480	273
	Munster	4,044	7,295	5,866	5,233	1,408	23,846	13,727	3,087	511	3,598	420	149
	Leinster	1,471	2,741	3,141	2,837	728	10,818	13,248	1,235	211	1,446	169	104
	Connaught												
	Totals	14,081	36,344	22,253	20,473	5,452	88,603	39,110	10,505	1,823	12,328	1,538	662
12th Dec.	Ulster	3,545	6,868	6,160	5,766	1,314	23,653	9,398	2,046	258	2,304	491	192
	Munster	5,299	10,309	7,887	7,370	2,129	32,994	13,597	4,472	805	5,277	479	298
	Leinster	4,076	7,444	6,021	5,374	1,434	24,349	14,079	3,012	509	3,521	417	193
	Connaught	1,464	2,810	3,046	2,898	739	10,957	3,175	1,412	224	1,636	169	108
	Totals	14,384	27,431	23,114	21,408	5,616	91,953	40,249	10,942	1,796	12,738	1,556	791
19th Dec.	Ulster	3,844	7,512	6,719	6,348	1,469	25,892	9,722	2,220	323	2,543	502	244
	Munster	5,453	10,537	8,049	7,525	2,125	33,709	13,794	4,727	910	5,637	476	390
	Leinster	4,247	7,646	6,193	5,561	1,458	25,105	14,454	3,231	551	3,782	420	214
	Connaught	1,521	2,942	3,142	2,993	757	11,355	3,134	1,426	279	1,705	178	141
	Totals	15,065	28,657	24,103	22,427	5,809	96,061	41,104	11,604	2,063	13,667	1,576	989
26th Dec.	Ulster	3,823	7,662	6,883	6,492	1,469	26,329	9,877	2,548	333	2,881	513	262
	Munster	5,425	10,487	8,006	7,532	2,075	33,525	13,677	4,746	981	5,727	486	404
	Leinster	4,257	7,709	6,225	5,637	1,466	25,294	14,537	3,432	631	4,063	424	219
	Connaught	1,502	2,887	3,084	2,937	690	11,100	3,123	1,547	253	1,800	169	169
	Totals	15,007	28,745	24,198	22,598	5,700	96,243	41,214	12,273	2,198	14,471	1,592	1,054
1847													
2nd January	Ulster	3,894	7,887	7,188	6,722	1,503	27,194	10,248	2,752	383	3,135	573	314
	Munster	5,569	10,916	8,205	7,729	2,149	34,568	14,168	4,890	1,214	6,104	494	447
	Leinster	4,340	7,937	6,342	5,774	1,475	25,868	15,000	3,583	677	4,260	436	263
	Connaught	1,504	2,914	3,100	2,955	659	11,132	3,229	1,616	286	1,902	175	182
	Totals	15,307	29,654	34,835	23,180	5,786	98,762	42,645	12,841	2,560	15,401	1,678	1,206

No. 20—continued.

Summary of Weekly Returns of Paupers in the Union Workhouses in each Province in Ireland, from the 4th April, 1846, to the 1st May, 1847, &c.—continued.

Week ended Saturday.	PROVINCES.	Number of Paupers in each Workhouse, at the close of the Weeks ended, as set forth in the first column, distinguishing the Number of each Class.						Number of Paupers in the Work- houses at the close of the cor- responding Weeks in the preceing Year.	Sick, and Lunatic and Idiot Paupers, (included in preceding Classes) Inmates at the close of the Weeks ended, as set forth in first Column.			Total Deaths during the Week.
		Males aged 15, and upwards.	Females aged 15, and upwards.	Boys under 15.	Girls under 15.	Children under 2.	Total Number of In- mates on the above date.		In General Hospital.	In Fever Hospital.	Total Sick.	
1847												
	Ulster . .	3,915	8,064	7,287	6,856	1,504	27,626	10,482	2,970	445	3,415	589
	Munster . .	5,705	11,579	8,538	8,023	2,234	36,079	14,566	5,299	1,266	6,565	467
	Leinster . .	4,462	8,277	6,520	6,000	1,531	26,790	15,411	3,670	759	4,429	436
	Connaught . .	1,534	3,010	3,159	3,025	666	11,394	3,305	1,529	452	1,981	153
	Totals .	15,616	30,930	25,504	23,904	5,935	101,889	43,764	13,468	2,922	16,390	1,645
9th January												
	Ulster . .	3,943	8,223	7,411	7,009	1,521	28,107	10,806	3,278	545	3,823	583
	Munster . .	5,983	12,397	8,993	8,658	2,335	38,366	15,085	5,283	1,714	6,997	497
	Leinster . .	4,609	8,581	6,707	6,175	1,550	27,622	15,725	3,866	814	4,680	437
	Connaught . .	1,564	3,186	3,282	3,148	709	11,889	3,374	1,768	292	2,060	179
	Totals .	16,099	32,387	26,393	24,990	6,115	105,984	44,990	14,195	3,365	17,560	1,696
16th January												
	Ulster . .	4,143	8,471	7,759	7,372	1,550	29,295	11,108	3,316	685	4,001	581
	Munster . .	5,989	12,551	9,018	8,681	2,315	38,554	15,478	5,579	1,853	7,432	500
	Leinster . .	4,672	8,959	6,913	6,455	1,610	28,609	16,618	3,909	1,060	4,969	439
	Connaught . .	1,571	3,257	3,303	3,211	683	12,025	3,458	1,867	344	2,211	176
	Totals .	16,375	33,258	26,993	25,710	6,158	108,488	46,662	14,571	3,043	18,013	1,696
23rd January												
	Ulster . .	4,143	8,471	7,759	7,372	1,550	29,295	11,108	3,316	685	4,001	581
	Munster . .	5,989	12,551	9,018	8,681	2,315	38,554	15,478	5,579	1,853	7,432	500
	Leinster . .	4,672	8,959	6,913	6,455	1,610	28,609	16,618	3,909	1,060	4,969	439
	Connaught . .	1,571	3,257	3,303	3,211	683	12,025	3,458	1,867	344	2,211	176
	Totals .	16,375	33,258	26,993	25,710	6,158	108,488	46,662	14,571	3,043	18,013	1,696

30th January	Munster .	5,990	12,823	9,109	8,857	2,260	39,039	15,844	5,733	2,076	7,809	490	607
	Leinster .	4,828	9,352	7,134	6,788	1,711	29,813	16,485	3,896	1,105	5,001	400	245
	Connaught	1,599	3,359	3,360	3,283	690	12,291	3,489	1,995	356	2,351	165	184
	Totals .	16,603	34,426	27,706	26,607	6,279	111,621	47,256	15,112	4,358	19,470	1,635	1,493
6th Feb.	Ulster .	4,136	8,945	8,187	7,791	1,597	30,656	11,700	3,818	926	4,744	572	529
	Munster .	6,034	13,123	9,185	8,970	2,193	39,505	16,053	5,784	2,360	3,144	497	834
	Leinster .	4,946	9,676	7,418	6,945	1,704	30,689	16,688	4,316	1,179	5,495	445	298
	Connaught	1,552	3,310	3,329	3,271	654	12,116	3,528	2,421	437	2,858	159	254
13th Feb.	Totals .	16,668	35,054	28,119	26,977	6,148	112,966	47,969	16,339	4,902	21,241	1,673	1,915
	Ulster .	4,242	9,307	8,476	8,047	1,618	31,690	11,871	3,698	1,155	4,853	577	594
	Munster .	6,150	13,345	9,238	9,062	2,200	39,995	16,295	5,946	2,477	8,423	466	927
	Leinster .	4,977	9,620	7,338	6,891	1,660	30,486	16,740	4,226	1,298	5,524	455	368
20th Feb.	Connaught	1,580	3,371	3,361	3,285	630	12,227	3,530	2,109	611	2,720	157	289
	Totals .	16,949	35,643	28,413	27,285	6,108	114,398	48,436	15,979	5,541	21,520	1,655	2,178
	Ulster .	4,245	9,344	8,579	8,108	1,575	31,851	11,835	3,723	1,241	4,964	575	557
	Munster .	6,306	13,551	9,406	9,221	2,206	40,690	16,405	6,424	2,683	9,107	480	903
27th Feb.	Leinster .	5,025	9,781	7,472	7,066	1,646	30,990	16,655	4,248	1,482	5,730	438	392
	Connaught	1,610	3,408	3,360	3,263	610	12,251	3,568	2,108	771	2,879	143	281
	Totals .	17,186	36,084	28,817	27,658	6,037	115,782	48,463	16,503	6,177	22,680	1,636	2,133
	Ulster .	4,103	9,250	8,510	8,082	1,519	31,464	11,995	3,615	1,272	4,887	565	595
27th Feb.	Munster .	6,286	13,798	9,608	9,309	2,192	41,193	16,565	6,582	2,783	9,365	473	993
	Leinster .	5,022	9,894	7,504	7,102	1,625	31,147	16,695	4,398	1,522	5,920	442	382
	Connaught	1,646	3,509	3,412	3,337	613	12,517	3,521	2,241	898	3,139	122	297
	Totals .	17,057	36,451	29,034	27,830	5,949	116,321	48,776	16,836	6,475	23,311	1,602	2,267

No. 20—continued.

Summary of Weekly Returns of Paupers in the Union Workhouses in each Province in Ireland, from the 4th April, 1846, to the 1st May, 1847, &c.—continued.

Week ended Saturday.	PROVINCES.	Number of Paupers in each Workhouse, at the close of the Weeks ended, as set forth in the first Column, distinguishing the Number of each Class.						Number of Paupers in the Work- houses at the close of the cor- responding Weeks in the pre- ceding Year.	Sick, and Lunatic and Idiot Paupers, (included in preceding Classes) Inmates at the close of the Weeks ended, as set forth in first Column.				Total Deaths during the Week.
		Males aged 15, and upwards.	Females aged 15, and upwards.	Boys under 15.	Girls under 15.	Children under 2.	Total Number of In- mates on the above date.		In General Hospital.	In Fever Hospital.	Total Sick.	Lunatics, and Idiots.	
1847	Ulster . .	4,041	9,141	8,408	8,037	1,460	31,087	12,067	4,005	1,224	5,229	550	632
	Munster . .	6,252	13,747	9,608	9,274	2,127	41,008	16,920	6,734	2,949	9,683	472	1,115
	Leinster . .	5,042	9,909	7,450	7,093	1,596	31,070	16,894	4,386	1,676	6,062	435	438
	Connaught	1,642	3,534	3,405	3,307	592	12,480	3,545	2,914	860	3,774	180	405
	Totals .	16,977	36,331	28,851	27,711	5,775	115,645	49,426	18,039	6,709	24,748	1,637	2,590
6th March .	Ulster . .	3,843	9,041	8,370	8,024	1,436	30,714	12,144	3,927	1,841	5,768	541	719
	Munster . .	6,229	13,805	9,649	9,312	2,101	41,096	17,115	6,448	3,529	9,977	474	1,192
	Leinster . .	5,050	9,837	7,399	7,024	1,565	30,875	16,858	4,638	1,714	6,352	429	443
	Connaught	1,467	3,214	3,136	3,045	526	11,388	3,547	2,573	1,091	3,664	136	380
	Totals .	16,589	35,897	28,554	27,405	5,628	114,073	49,664	17,586	8,175	25,761	1,580	2,734
13th March	Ulster . .	3,768	8,686	8,076	7,726	1,394	29,650	12,244	3,709	2,157	5,866	537	577
	Munster . .	6,255	13,876	9,637	9,300	2,056	41,124	17,348	6,867	3,535	10,402	481	1,127
	Leinster . .	5,098	9,808	7,306	6,984	1,530	37,726	16,981	4,587	1,854	6,441	429	431
	Connaught	1,531	3,345	3,226	3,122	561	11,785	3,605	2,899	1,023	3,922	133	379
	Totals .	16,652	35,715	28,345	27,132	5,541	113,925	50,179	18,064	8,500	26,730	1,580	2,511
20th March	Ulster . .	3,768	8,686	8,076	7,726	1,394	29,650	12,244	3,709	2,157	5,866	537	577
	Munster . .	6,255	13,876	9,637	9,300	2,056	41,124	17,348	6,867	3,535	10,402	481	1,127
	Leinster . .	5,098	9,808	7,306	6,984	1,530	37,726	16,981	4,587	1,854	6,441	429	431
	Connaught	1,531	3,345	3,226	3,122	561	11,785	3,605	2,899	1,023	3,922	133	379
	Totals .	16,652	35,715	28,345	27,132	5,541	113,925	50,179	18,064	8,500	26,730	1,580	2,511

27th March	Leinster	5,117	9,687	7,073	6,757	1,452	30,086	17,159	4,311	2,044	6,355	426	343
	Connaught	1,530	3,309	3,220	3,144	532	11,735	3,667	2,545	1,257	3,802	114	334
	Totals	16,575	35,293	27,698	26,700	5,294	111,560	50,747	17,102	9,160	26,262	1,547	2,248
3rd April	Ulster	3,538	8,193	7,599	7,357	1,175	27,862	12,274	3,511	1,914	5,425	523	575
	Munster	5,729	12,926	8,947	8,641	1,708	37,951	17,683	6,741	3,770	10,511	426	1,171
	Leinster	5,094	9,531	7,029	6,630	1,419	29,703	17,204	4,229	1,952	6,181	408	514
10th April	Connaught	1,500	3,233	3,118	3,052	469	11,372	3,700	2,827	1,295	4,122	101	446
	Totals	15,861	33,883	26,693	25,680	4,771	106,888	50,861	17,308	8,931	26,239	1,458	2,706
17th April	Ulster	3,527	8,041	7,397	7,178	1,123	27,266	12,129	3,671	1,975	5,646	496	611
	Munster	5,700	12,525	8,757	8,434	1,596	37,012	17,590	6,538	3,552	10,090	454	1,065
	Leinster	5,035	9,386	6,920	6,525	1,371	29,237	17,115	4,524	1,967	6,491	406	501
24th April	Connaught	1,478	3,116	2,999	2,900	447	10,940	3,697	2,743	1,163	3,906	96	437
	Totals	15,740	33,068	26,073	25,037	4,537	104,455	50,531	17,476	8,657	26,133	1,452	2,614
1st May	Ulster	3,736	8,398	7,666	7,402	1,214	28,416	12,125	3,904	2,524	6,428	480	613
	Munster	5,465	12,079	8,421	8,150	1,446	35,561	17,755	6,659	3,452	10,111	430	1,004
	Leinster	5,152	9,510	6,995	6,615	1,349	29,621	17,089	4,751	1,853	6,604	410	470
1st May	Connaught	1,469	3,068	2,936	2,791	431	10,695	3,706	3,093	869	3,962	93	464
	Totals	15,822	33,055	26,018	24,958	4,440	104,293	50,675	18,407	8,698	27,105	1,413	2,551
1st May	Ulster	3,751	8,196	7,486	7,233	1,198	27,864	12,038	4,147	2,401	6,548	477	571
	Munster	5,344	11,626	8,161	7,842	1,338	34,311	17,874	6,474	3,298	9,772	429	854
	Leinster	5,108	9,348	6,845	6,517	1,332	29,150	17,059	4,636	1,879	6,515	411	506
1st May	Connaught	1,473	3,005	2,810	2,708	389	10,385	3,679	2,810	837	3,647	102	456
	Totals	15,676	32,175	25,302	24,300	4,257	101,710	50,650	18,067	8,415	26,482	1,419	2,390
1st May	Ulster	4,013	8,537	7,760	7,502	1,223	29,035	12,062	3,965	2,739	6,704	493	553
	Munster	5,434	11,419	8,093	7,738	1,275	33,959	17,855	5,947	3,557	9,504	426	778
	Leinster	5,127	9,283	6,786	6,422	1,322	28,940	16,743	4,604	2,074	6,678	408	441
1st May	Connaught	1,507	3,056	2,751	2,703	390	10,407	3,700	2,763	751	3,514	85	452
	Totals	16,081	32,295	25,390	24,365	4,210	102,341	50,360	17,279	9,121	26,400	1,412	2,224

No. 21.

VACCINATION ARRANGEMENTS:—ABSTRACT OF RETURNS of October, 1846 ; showing Arrangements made for carrying into effect the provisions of the Vaccination Extension in the Unions in Ireland, at that date.

Names of Unions.	No. of Electoral Divisions in the Union.	No. of Vaccination Districts into which the Union is Divided.	No. of Electoral Divisions included in Vaccination Contracts.	No. of Electoral Divisions not included in Vaccination Contracts.	No. of Medical Men under agreement to Vaccinate.	Rate of Payment for each case successfully Vaccinated.	Observations.
Abbeyleix . . .	11	9	11	..	8	1s. each case.	
Antrim . . .	19	8	19	..	7	In 1 district 1s. to 200, and 6d. above.	
						In 1 district 10d. to 200, and 6d. above.	
						In 1 district 8d. to 200, and 4d. above.	
						In 1 district 1s. to 100, and 2d. above.	
						In 3 districts 1s. each case.	
						In 1 district 10d. each case.	
Ardee . . .	13	5	13	..	3	1s. to 200, 6d. above.	
Armagh. . .	25	8	25	..	9	Ditto.	
Athlone. . .	19	4	19	..	4	Ditto.	
Athy . . .	14	8	14	..	5	Ditto.	
Bailieborough .	11	3	11	..	3	Ditto.	
Ballina . . .	17	8	..	..	..	. .	Guardians decline to contract.
Ballinasloe . .	22	7	..	..	..	. .	The Guardians have advertised, for tenders, but without success.
Ballinrobe . .	14	7	14	..	1	1s. to 100.	
Ballycastle . .	15	5	14	1	4	6d. each case.	The island of Rathlin contracted for; the work of the Proprietor performed the operation.
Ballymena . .	23	..	..	..	..	. .
Ballymoney . .	22	5	..	..	..	. .
Ballyshannon .	10	..	..	..	..	. .	Contracts not renewed since 1841.
Balrothery . .	12	..	..	..	..	. .
Baltinglass . .	11	8	11	..	4	1s. each case.	
Banbridge . .	23	7	..	..	..	6d. each case.	There is no regular appointed Vaccinator in the Union, in consequence of a disagreement between the persons who had been contractors and the Guardians.
Bandon . . .	23	..	..	..	..	. .	The Guardians refuse to contract.
Bantry . . .	9	4	..	..	..	6d. each case.	No contracts existing.
Belfast . . .	12	7	12	..	6	1s. to 200, 6d. above.	
Boyle . . .	16	8	15	1	5	Ditto.	
Cahiriveen. .	9	4	..	..	..	. .	Contracts not renewed since November, 28, 1844.
Callan . . .	13	7	13	..	1	1s. to 200, 6d. above.	

No. 21—continued.

Abstract of Vaccination Returns—continued.

Names of Unions.	No. of Electoral Divisions in the Union.	No. of Vaccination Districts into which the Union is divided.	No. of Electoral Divisions included in Vaccination Contracts.	No. of Electoral Divisions not included in Vaccination Contracts.	No. of Medical Men under agreement to Vaccinate.	Rate of Payment for each case successfully Vaccinated.	Observations.
Carlow . . .	14	8	14	..	8	In 1 division 10 <i>d.</i> each case ; in remaining 7, 1 <i>s.</i> 1 <i>s.</i> each case.	
Carrickmacross.	14	7	14	..	4		
Carrick-on-Shannon . . .	15	8	..	..	..	. .	No contracts ; the Guardians having directed that the children should be brought to the workhouse to be vaccinated.
Carrick-on-Suir.	13	6	..	13	..	1 <i>s.</i> to 200, 6 <i>d.</i> above.	Guardians have given directions to have the contracts renewed.
Cashel . . .	17	6	11	6	3	1 <i>s.</i> each case.	
Castlebar . . .	10	4	10	..	4	1 <i>s.</i> to 200, 6 <i>d.</i> above.	
Castleblayney . .	18	5	18	..	5	1 <i>s.</i> to 100, and 6 <i>d.</i> above.	
Castlederg . . .	14	3	14	..	2	1 <i>s.</i> each case.	
Castlerea . . .	18	6	..	..	..	. .
Cavan . . .	23	10	..	..	..	. .	Guardians refuse to renew contracts.
Clonbride . . .	15	10	13	2	6	1 <i>s.</i> each case.	
Clifden . . .	4	..	..	..	..	. .	No Vaccinators appointed.
Clonliffe . . .	12	..	..	..	..	. .	Medical men act gratuitously.
Clougher . . .	17	5	17	..	5	In 4 districts 1 <i>s.</i> to 200, 6 <i>d.</i> above. In other districts 3 <i>d.</i> each case.	
Clonliffe . . .	8	4	8	..	4	1 <i>s.</i> to 100, 6 <i>d.</i> above.	
Clonmel . . .	10	5	10	..	5	In 3 districts 1 <i>s.</i> to 200, 6 <i>d.</i> above.	The medical officer of the workhouse gives his services gratuitously throughout the whole Union, and another medical man gives his services gratuitously in one district.
Clonmel . . .	20	6	20	..	6	1 <i>s.</i> each case.	
Clonmel . . .	16	4	..	..	..	. .
Clonmel . . .	12	6	12	..	6	1 <i>s.</i> to 200, 6 <i>d.</i> above.	Contracts not renewed since 1843.
Clonmel . . .	14	..	..	..	..	. .
Clonmel . . .	11	5	11	..	4	1 <i>s.</i> to 200, 6 <i>d.</i> above.	
Clonmel . . .	24	12	22½	1½	10	In 10 districts 6 <i>d.</i> each case ; in 1 district 4 <i>d.</i> each.	No contractor for the Ardglass district, the rate of remuneration offered being considered too low.
Clonmel . . .	12	..	..	..	..	. .
Dublin (North).	9	8	6	3	4	. <i>s.</i> each case.	In two districts the dispensary doctor refused to accept the terms offered.
Dublin (South)	8	8	5	3	5	1 <i>s.</i> to 200, 6 <i>d.</i> above.	

No. 21—continued.

Abstract of Vaccination Returns—continued.

Names of Unions.	No. of Electoral Divisions in the Union.	No. of Vaccination Districts into which the Union is divided.	No. of Electoral Divisions included in Vaccination Contracts.	No. of Electoral Divisions not included in Vaccination Contracts.	No. of Medical Men under agreement to Vaccinate.	Rate of Payment for each case successfully Vaccinated.	Observations.
Dundalk . .	19	1	19	..	1	1s. to 800, 6d. above.	Each Vaccinator can act throughout the entire Union, no vaccination districts having been formed.
Dunfanaghy . .	10	4	10	..	2	1s. to 200, 6d. above.	
Dungannon . .	19	..	..	..	..	. . .
Dungarvan . .	15	..	15	..	5	1s. each case.	
Dunmanway . .	7	1	7	..	1	£12 10s. per annum.	The contracts have not been renewed since March 1843, though repeated applications have been made to the vaccinator for that purpose, only two of whom continue to vaccinate.
Dunshaughlin . .	12	6	12	..	5	1s. to 200, 6d. above.	
Edenderry . .	17	5	17	..	5	Ditto.	
Ennis . .	18	..	..	..	..	. . .
Enniscorthy . .	14	7	11	part of 3	5	1s. to 200, 6d. above.	
Enniskillen . .	20	8	Ditto.	No contracts. Rate of remuneration considered too low.
Ennistymon . .	13	5	..	..	..	. . .
Fermoy . .	22	12	22	..	12	1s. each case.	The guardians have declined to renew contracts.
Galway . .	12	6	..	..	..	. . .
Glenties . .	13	13	2	1s. to 200, 6d. above.	Contracts not renewed since November, 1843. The guardians have refused to appoint vaccinators.
Gorey . .	10	5	10	..	5	1s. each case.	
Gort . .	10	2	10	..	2	6d. each case.	
Gortin . .	13	..	..	..	..	. . .
Granard . .	15	4	15	..	4	6d. each case.	
Inishowen . .	21	5	21	..	5	1s. each case.	
Kanturk . .	14	..	..	..	..	. . .
Kells . .	14	No contracts made in the Union since opening of the workhouse. The guardians have declined to renew contracts.
Kenmare . .	7	7	..	7	..	. . .
Kilkeel . .	10	4	10	..	4	1s. to 200, 6d. above.	No contractor has been appointed, as the medical men would not vaccinate for less than 2s. 6d. each case.
Kilkenny . .	22	..	..	..	..	. . .
Killarney . .	12	12	
Kilmallock . .	22	4	22	..	4	1s. to 200, 6d. above.	
Kilrush . .	13	7	

No. 21—continued.

Abstract of Vaccination Returns, &c.—continued.

Names of Unions.	No. of Electoral Divisions in the Union.	No. of Vaccination Districts into which the Union is divided.	No. of Electoral Divisions included in Vaccination Contracts.	No. of Electoral Divisions not included in Vaccination Contracts.	No. of Medical Men under agreement to Vaccinate.	Rate of Payment for each case successfully Vaccinated.	Observations.
Kinsale . . .	16	..	..	..	..	. .	Tenders advertised for, but none have ever been received.
Larne . . .	13	5	13	..	5	1s. to 200, 6d. above.	
Letterkenny. .	14	3	..	..	..	. .
Limerick . . .	19	..	..	..	..	. .	Contracts were never entered into.
Lisburn. . .	27	6	27	..	6	8d. each case.	
Lismore. . .	9	4	9	..	5	1s. to 200, 6d. above.	
Lisnaskea . .	14	5	14	..	5	Ditto.	
Listowel . . .	21	..	..	..	..	. .	No contracts made; dispensaries considered sufficient.
Londonderry .	22	8	22	..	7	1s. each case.	
Longford . . .	19	..	..	..	..	. .	The medical men have refused to accept the terms offered them by the Board of Guardians; one of the vaccinators performs the operation upon all who come to him without reference to the district of the Union in which they reside.
Loughrea . .	15	5	8	7	2	1s. to 200, 6d. above.	
Lowtherstown .	9	4	9	..	4	1s. to 200, 6d. above.	
Lurgan . . .	19	7	19	..	4	6d. each case.	
Macroon . . .	16	1	16	..	1	Ditto.	
Magherafelt .	25	..	..	..	..	. .
Mallow. . .	13	2	..	..	..	. .	There is an agreement between the medical men connected with dispensaries in the Union and their subscribers, that the former shall vaccinate without charge to the Union.
Manorhamilton	10	3	..	..	..	1s. each case.	Guardians have declined to renew the contracts.
Midleton . . .	21	7	21	..	6	1s. to 200, 6d. above.	
Milford. . .	12	5	12	..	5	Ditto.	
Mohill . . .	13	3	..	..	..	Ditto.	
Monaghan. . .	21	6	21	..	5	Ditto.	
Mountmellick .	16	8	7	9	5	1s. each case.	
Mullingar . .	26	10	23	3	4	1s. to 200, 6d. above.	In one district the medical men have refused the remuneration offered.
Naas . . .	23	7	..	..	5	Ditto.	
Navan . . .	12	4	..	..	1	Ditto.	
Nenagh. . .	24	8	..	..	1	1s. to 200, 1d. above.	
Newcastle . .	13	6	..	..	..	. .	The guardians have declined to enter into contracts.

No. 21—continued.

Abstract of Vaccination Returns, &c.—continued.

Names of Unions.	No. of Electoral Divisions in the Union.	No. of Vaccination Districts into which the Union is divided.	No. of Electoral Divisions included in Vaccination Contracts.	No. of Electoral Divisions not included in Vaccination Contracts.	No. of Medical Men under agreement to Vaccinate.	Rate of Payment for each case successfully Vaccinated.	Observations.
New Ross . . .	18	11	15	3	9	1s. to 200, 6d. above.	The Guardians declined to contract, considering the dispensaries within the Union sufficient.
Newry . . .	22	9	22	..	10	Ditto.	
Newtownards . .	16	7	16	..	7	Ditto.	
Newtown-limavady . .	19	5	..	..	..	. .
Oldcastle . . .	13	6	8	5	4	9d. to 200, 4d. above.	The Guardians decline to appoint vaccinators for the two vacant districts.
Omagh . . .	29	..	..	..	..	. .
Parsonstown . .	21	6	16	5	4	1s. to 200, 6d. above.	Two districts vacant, the medical men therein having refused the terms offered by the Guardians.
Rathdown . . .	10	11	10	..	11	1s. each case.	
Rathdrum . . .	12	8	11	1	7	Ditto.	
Rathkeale . . .	19	8	..	..	..	. .
Roscommon . . .	18	6	The Guardians decline to renew contracts.
Roscrea . . .	19	19	..	..	..	. .
Seariff . . .	10	..	..	..	..	. .
Shillelagh . . .	19	8	19	..	4	1s. to 200, 6d. above.	
Skibbereen . . .	20	8	20	..	8	Ditto.	The dispensaries in the Union are considered by the Guardians sufficient.
Sligo . . .	23	8	23	..	8	1s. to 200, 6d. above.	
Strabane . . .	24	..	..	..	..	. .
Stranorlar . . .	11	..	..	..	..	. .
Swineford . . .	12	6	The Guardians have declined to renew contracts; the dispensary physicians perform the operations. The dispensaries in the Union are considered by the Guardians sufficient.
Thurles . . .	21	..	..	..	..	. .
Tipperary . . .	20	..	..	..	..	. .
Tralee . . .	18	6	18	..	6	1s. to 200, 6d. above.	
Trim . . .	11	4	6d. to 200, 3d. above.	Guardians decline to renew contracts because the Guardians of some other Unions have acted so. Although there is no existing contract in this Union the operation is performed by some of the late contractors.
Tuam . . .	13	5	..	..	..	. .
Tullamore . . .	15	..	..	..	..	. .
Waterford . . .	25	6	25	..	9	1s. each case.	
Westport . . .	10	5	1s. to 200, 6d. above,
Wexford . . .	14	7	14	..	4	1s. to 200, 6d. above,	

No. 21—continued.

Abstract of Vaccination Returns, &c.—continued.

SUMMARY OF THE FOREGOING TABLE COMPARED WITH THE TABLE FOR THE PRECEDING YEAR.											
Unions in which the Vaccination Act is in operation in the whole Union.			Unions in which the Vaccination Act is in Operation in part only.			Unions in no part of which the Vaccination Act is in Operation.		Totals.			
No. of Unions.	No. of Electoral Divisions.		No. of Unions.	No. of Electoral Divisions in which the Act is in Operation.	No. of Electoral Divisions in which the Act is not in Operation.	No. of Unions.	No. of Electoral Divisions.	Unions.	Electoral Divisions in which the Act is in Operation.	Electoral Divisions in which the Act is not in Operation.	Total No. of Electoral Divisions in Ireland.
Oct., 1846	58	909	15	52	187	57	901	130	961	1,088	2,049
Oct., 1845.	62	975	26	260	118	42	697	130	1,235	815	2,050

APPENDIX C.

ENGLAND AND WALES.

APPENDIX C. No. 1.—SUMMARY of the POOR RATE

COUNTIES.	RECEIPT.			EXPENDITURE.			
	Amount of Money Levied by Assessment.	Received from all other Sources in aid of Poor Rate.	Total Amount of Money received for the Relief, &c., of the Poor.	Amount of Money expended in the Relief, &c., of the Poor.	Amount of Money expended in Law Charges, Parochial and Union.	Expenses of proceedings before Magistrates, and Constables' expenses, not included in previous Column.	Amount of Fees paid to the Vaccinator under the Vaccination Extension Act.
ENGLAND.	£.	£.	£.	£.	£.	£.	£.
Bedford	51,874	403	52,277	41,246	161	433	33
Berks	102,405	1,331	103,736	78,725	1,268	1,306	42
Buckingham	94,468	502	94,970	77,624	600	1,267	30
Cambridge	104,163	6,181	110,344	75,443	1,057	1,278	27
Chester	109,527	5,018	114,545	78,404	2,276	962	55
Cornwall	96,350	1,863	98,213	78,053	2,501	1,086	59
Cumberland	47,895	743	48,638	35,871	790	313	26
Derby	71,726	978	72,704	51,988	1,063	1,012	42
Devon	219,648	2,055	221,703	183,911	3,993	2,503	1,02
Dorset	103,043	1,681	104,724	80,450	1,712	1,119	28
Durham	92,121	1,885	94,006	65,559	1,120	635	40
Essex	218,164	2,782	220,946	165,850	2,846	1,559	1,14
Gloucester	211,203	5,104	216,307	143,925	2,630	1,199	89
Hereford	58,544	687	59,231	44,450	505	668	8
Hertford	87,882	1,017	88,899	62,046	512	445	38
Huntingdon	33,951	407	34,358	26,890	214	577	19
Kent	248,671	7,628	256,299	195,340	2,290	3,308	1,10
Lancaster	493,746	26,217	519,963	303,424	5,138	1,816	2,45
Leicester	107,919	1,040	108,959	73,476	737	702	52
Lincoln	159,961	2,855	162,816	115,787	2,422	2,121	72
Middlesex	760,133	37,153	797,286	493,261	6,426	1,944	1,62
Monmouth	42,063	653	42,716	26,397	419	453	21
Norfolk	243,274	5,863	249,137	205,692	1,680	1,312	1,30
Northampton	119,927	1,093	121,020	89,278	798	805	79
Northumberland	88,891	1,736	90,627	74,228	1,205	452	37
Nottingham	87,091	1,183	88,274	58,802	1,175	1,046	30
Oxford	100,148	1,069	101,217	81,090	1,469	1,355	31
Rutland	9,118	118	9,236	7,586	147	59	5
Salop	88,402	1,173	89,575	59,864	1,478	587	38
Somerset	194,608	2,076	196,684	162,001	3,125	2,578	76
Southampton	185,595	5,504	191,099	144,074	2,047	727	36
Stafford	148,410	3,656	152,066	100,571	1,342	1,330	1,08
Suffolk	192,277	3,214	195,491	141,838	1,256	864	1,13
Surrey	301,967	12,044	314,011	204,217	3,690	1,935	97
Sussex	168,110	4,261	172,371	137,336	2,442	1,280	46
Warwick	149,935	8,242	158,177	110,277	1,812	1,467	63
Westmoreland	19,385	570	19,955	15,372	382	135	17
Wilts	166,564	1,788	168,352	133,711	1,843	1,026	51
Worcester	100,556	2,373	102,929	66,964	1,419	482	67
York, East Riding	96,950	2,170	99,120	74,083	1,395	625	27
,, North Riding	72,626	1,595	74,221	58,864	1,030	434	23
,, West Riding	366,504	16,331	382,835	247,580	7,286	4,120	1,34
Totals of England	6,415,795	184,241	6,600,036	4,673,548	77,701	49,325	26,40
WALES.							
Anglesey	23,110	162	23,272	18,570	434	238	3
Brecon	24,088	237	24,325	18,058	437	250	5
Cardigan	23,703	56	23,759	17,804	256	156	9
Carmarthen	42,092	324	42,416	31,298	563	232	12
Carnarvon	31,983	124	32,107	24,820	284	269	2
Denbigh	44,497	286	44,783	30,790	1,149	409	9
Flint	25,972	451	26,423	18,737	352	218	11
Glamorgan	67,239	617	67,856	41,849	414	404	24
Merioneth	18,357	45	18,402	15,039	122	98	4
Montgomery	37,769	284	38,053	28,193	758	268	11
Pembroke	32,224	171	32,395	24,889	556	315	5
Radnor	14,794	45	14,839	10,609	272	58	5
Totals of Wales	385,828	2,802	388,630	280,656	5,597	2,915	1,04
Totals of England and Wales	6,800,623	187,043	6,988,666	4,954,204	83,298	52,240	27,44

NOTE.—The above Totals differ somewhat from those given in the statement at page 1 of the Commission statement: the cor

RETURNS for the Year ended Lady-day, 1846. N

EXPENDITURE.

Payments on account of the Registrar in Act: Fees to Clergymen &c.	Payments under the Parochial Assessments Act (for Surveys, Valuations, &c.) and Loans repaid under the same.	Payments for or towards the County Rate or Borough Rate	Payments for or towards the County and Local Police Forces, (if any, and if not paid out of the County or Borough Rate and included therewith in the preceding Column.)	Costs of Voters, Burgess, and Jury Lists	Expenses of Parish Property.	Money expended for all other Purposes.	Total Parochial Rates, &c. Expended.	Medical Relief.
£.	£.	£.	£.	£.	£.	£.	£.	£.
394	809	8,583	..	132	69	376	52,541	1,898
616	616	14,564	..	253	163	1,390	99,322	3,903
523	295	11,281	..	209	70	2,241	94,412	2,909
617	220	17,448	1,994	316	116	2,179	100,946	2,904
1,412	166	17,984	3,500	398	504	4,245	110,404	2,917
1,058	203	9,113	..	288	491	4,259	97,646	2,472
516	..	7,893	..	164	88	1,522	47,418	1,038
868	209	12,010	172	250	42	2,822	70,864	1,578
1,648	720	22,194	214	456	264	5,898	222,822	5,694
560	274	12,347	..	357	291	1,690	99,081	3,322
1,123	..	15,653	867	454	56	3,218	89,089	1,656
1,232	1,341	31,137	2,662	171	376	4,414	212,733	8,205
1,373	180	40,793	3,480	651	794	6,567	202,485	4,836
338	222	19,112	464	187	27	1,066	57,119	2,199
644	421	16,812	1,452	140	200	1,213	84,272	3,676
219	..	4,382	..	48	46	460	33,027	1,166
1,845	731	28,165	6,286	874	652	11,678	252,277	7,846
6,724	816	144,154	1,233	1,891	935	32,787	501,370	8,901
730	..	22,631	808	213	100	1,985	101,995	2,501
1,236	73	29,345	29	620	195	4,115	156,665	4,195
5,218	887	101,909	139,443	3,747	4,620	34,123	795,200	15,051
490	..	7,609	814	104	54	1,682	38,236	1,224
1,407	446	30,471	629	863	287	4,399	248,486	6,450
732	43	20,137	612	186	121	1,417	114,928	3,140
859	30	8,069	2	285	87	3,069	88,665	1,568
829	253	18,453	1,615	401	143	2,939	85,958	2,245
556	73	9,935	280	273	106	1,186	96,641	2,977
72	..	1,415	96	48	10	101	9,588	337
687	341	14,018	1,270	113	35	3,362	82,143	3,057
1,280	408	17,551	..	720	343	3,655	192,429	6,456
1,153	1,935	29,954	2,131	345	314	3,043	186,087	6,405
1,820	441	24,391	5,011	416	90	4,286	140,782	3,417
1,193	491	33,099	2,513	378	144	3,123	186,037	5,787
2,088	2,354	53,413	39,768	1,151	498	11,774	321,860	7,263
1,093	2,533	16,084	1,609	610	757	5,287	169,496	6,084
1,233	360	27,237	1,634	549	1,402	3,793	150,397	3,993
185	..	3,088	..	39	34	516	19,930	703
877	1,227	17,676	4,784	193	193	2,333	164,379	4,792
857	409	20,562	1,334	363	210	3,033	96,308	3,489
826	118	15,270	21	306	136	2,648	95,702	1,840
674	30	7,959	..	89	56	1,714	71,085	1,664
3,956	995	61,140	506	1,568	533	15,779	344,809	5,842
1,763	20,670	1,015,041	227,323	20,818	15,652	207,387	6,385,634	167,600
145	..	1,571	..	20	32	538	21,578	282
229	25	4,230	..	12	..	685	23,980	673
204	..	2,814	522	27	19	701	22,595	410
519	155	6,719	756	54	4	958	41,383	819
234	12	3,340	..	61	42	1,418	30,507	748
262	..	6,141	334	117	2	1,225	40,521	605
231	..	3,764	63	116	3	1,559	25,153	488
557	..	8,313	574	104	19	2,179	54,654	1,020
142	31	1,976	4	22	..	363	17,845	464
193	196	6,665	237	124	..	632	7,376	1,070
263	73	4,149	..	59	47	671	31,078	765
79	..	2,969	..	22	..	216	14,281	246
3,058	492	52,651	2,490	738	168	11,145	360,951	7,590
4,821	21,162	1,067,692	229,813	21,556	15,820	218,532	6,746,585	175,190

ort, which arises from an erroneous entry having been discovered subsequent to the preparation of that
als are given here.

No. 2.—COMPARATIVE STATEMENT OF EXPENDITURE for the RELIEF of

COUNTIES.	Expended for the Relief and Maintenance of the Poor during the Years ended 25th March,			Decrease or Increase (marked*) in 1846 compared with 1834.	1846 compared with 1845.		Decrease per Cent. in 1846, compared with 1834.	1846 compared with 1845.	
	1834	1845	1846		Increase.	Decrease.		Increase per Cent.	Decrease per Cent.
ENGLAND.									
Bedford	£. 77,819	£. 42,918	£. 41,246	£. 36,573	£.	£.			
Berks	100,183	78,078	78,725	21,458	647	1,672	47	..	..
Buckingham	124,200	79,978	77,624	46,576	..	2,354	21	1	..
Cambridge	96,497	74,750	75,443	21,054	693	..	38	1	..
Chester	92,640	80,312	78,404	14,236	..	1,908	22	..	..
Cornwall	93,037	77,908	78,053	14,984	145	..	15	..	..
Cumberland	43,067	36,875	35,871	7,196	..	1,004	16	..	..
Derby	72,721	55,911	51,988	20,733	..	3,923	17	..	..
Devon	210,825	184,774	182,911	26,914	..	863	29	..	..
Dorset	84,293	82,684	80,450	3,843	..	2,234	13	..	..
Durham	79,399	72,129	65,559	13,840	..	6,570	5	..	..
Essex	239,946	168,051	165,850	74,096	..	2,201	17	..	..
Gloucester	161,449	143,172	143,925	17,524	753	..	31	..	..
Hereford	56,683	45,149	44,450	12,233	..	699	11	1	..
Hertford	85,799	63,270	62,046	23,753	..	1,224	22	..	..
Huntingdon	35,844	26,735	26,890	8,954	155	..	28	..	..
Kent	343,878	195,914	195,340	148,538	..	574	25	1	..
Lancaster	253,405	295,103	303,424	50,019*	8,321	..	43	..	..
Leicester	100,857	77,723	73,476	27,381	..	4,247	20*	3	..
Lincoln	161,074	115,793	115,787	45,287	..	6	27	..	..
Middlesex	582,412	492,391	495,261	87,151	2,870	..	28	..	..
Monmouth	27,626	27,374	26,397	1,229	..	977	15	1	..
Norfolk	306,787	197,567	205,692	101,095	8,125	..	4	..	..
Northampton	140,179	91,322	89,278	50,901	..	2,044	33	4	..
Northumberland	71,983	76,264	74,228	2,245*	..	2,036	36	..	..
Nottingham	66,030	60,575	58,802	7,228	..	1,773	3*	..	..
Oxford	120,616	83,222	81,090	39,526	..	2,132	11	..	..
Rutland	9,008	7,824	7,586	1,422	..	238	33	..	..
Salop	82,493	66,782	59,864	22,629	..	6,918	16	..	..
Somerset	176,286	164,671	162,001	14,285	..	2,670	27	..	..
Southampton	203,466	143,904	144,074	59,392	170	..	8	..	..
Stafford	120,512	110,186	100,571	19,941	..	9,615	29	..	..
Suffolk	245,509	145,603	141,838	103,671	..	3,765	17	..	..
Surrey	261,501	209,794	204,217	57,284	..	5,577	42	..	..
Sussex	246,626	143,675	137,336	109,290	..	6,339	22	..	..
Warwick	158,159	107,148	110,277	47,882	3,129	..	44	..	..
Westmoreland	22,283	18,162	15,372	6,911	..	2,790	30	3	..
Wilts	173,925	138,688	133,711	40,214	..	4,977	31	..	..
Worcester	81,612	69,737	66,964	14,648	..	2,773	23	..	..
York, East Riding	91,111	77,240	74,083	17,028	..	3,157	18	..	..
,, North Riding	75,810	62,522	58,864	16,946	..	3,658	19	..	..
,, West Riding	251,821	264,734	247,580	4,241	..	17,154	22	..	..
Totals of England	6,029,371	4,756,612	4,673,548	1,355,823	83,064		22	..	..
					Decrease after deducting Increase.				
WALES.									
Anglesey	15,542	18,754	18,570	3,028*	..	184	19*	..	..
Brecon	18,974	19,636	18,058	916	..	1,578	5	..	..
Cardigan	18,625	17,513	17,804	821	291	..	4	2	..
Carmarthen	33,755	31,782	31,298	2,457	..	484	7	..	..
Carnarvon	20,136	23,720	24,820	4,684*	1,100	..	23*	5	..
Denbigh	33,136	31,583	30,790	2,346	..	793	7	..	..
Flint	19,566	18,910	18,737	829	..	173	4	..	..
Glamorgan	40,306	43,787	41,849	1,543*	..	1,938	4*	..	..
Merioneth	14,977	15,016	15,039	62*	23	..	..	..	..
Montgomery	34,201	27,791	28,193	6,068	402	..	18	1	..
Pembroke	25,593	23,835	24,889	704	1,054	..	3	4	..
Radnor	13,072	10,764	10,609	2,463	..	155	19	..	..
Totals of Wales	287,883	283,091	280,656	7,227	2,435		3	..	..
					Decrease after deducting Increase.				
Totals of England and Wales	6,317,254	5,039,703	4,954,204	1,363,050	85,499		22	..	..

or, &c., during the Year ended 25th March, 1846, with the preceding Years.

Expended in w Charges, &c. ring the Years ed 25th March,		Decrease in 1846 com- pared with 1834.	Decrease per Cent. in 1846, compared with 1834.	Expended for purposes other than the Relief of the Poor during the Years ended 25th March,		Decrease in 1846 com- pared with 1835.	Decrease per Cent. in 1846, compared with 1835.	Total Expenditure for the Relief of the Poor, Law Charges, and other Pur- poses (exclusive of County Rates, Payments under the Registration, Parochial Assessments and Vaccination Acts,) during the Years ended 25th March,		Decrease or Increase marked * in 1846 compared with 1834.	Decrease per Cent. in 1846, compared with 1834.
1834	1846			1835	1846			1834	1846		
£.	£.	£.	£.	£.	£.	£.		£.	£.	£.	
866	161	1,705	91	5,864	1,010	4,854	83	85,549	42,417	43,132	51
458	1,268	2,190	63	11,597	3,112	8,485	73	115,238	83,105	32,133	28
140	600	2,540	81	12,543	3,787	8,756	70	139,883	82,011	57,872	41
427	1,057	2,370	69	10,561	3,889	6,672	63	110,485	80,389	30,096	27
570	2,276	6,294	73	17,229	6,109	11,120	64	118,429	86,789	31,650	27
182	2,501	1,681	40	11,914	6,124	5,790	49	109,133	86,678	22,455	20
2,316	790	1,526	66	5,130	2,087	3,043	59	50,513	38,748	11,765	23
163	1,063	3,100	74	13,818	4,126	9,692	70	90,702	57,177	33,525	37
7,507	3,993	3,514	47	18,052	9,121	8,931	49	236,384	197,025	39,359	17
2,635	1,712	923	35	6,999	3,457	3,542	51	93,927	85,619	8,308	9
5,245	1,120	4,125	79	9,167	4,363	4,804	52	93,811	71,042	22,769	24
5,898	2,846	4,052	59	23,716	6,520	17,196	73	270,560	175,216	95,344	35
7,064	2,630	4,434	63	21,634	9,211	12,423	58	190,147	155,766	34,381	18
2,245	505	1,740	78	5,481	1,948	3,533	64	64,409	46,903	17,506	27
2,057	512	1,545	75	12,187	1,998	10,189	84	100,043	64,556	35,487	35
1,146	214	932	81	3,968	1,131	2,837	71	40,958	28,235	12,723	31
5,340	2,290	13,050	85	45,885	16,512	29,373	64	405,103	214,142	190,961	47
5,776	5,138	10,638	67	64,888	37,429	27,459	42	334,069	345,991	11,922*	4*
5,472	737	4,735	87	12,091	3,000	9,091	75	118,420	77,213	41,207	35
3,674	2,422	6,252	22	25,856	7,051	18,805	73	195,604	125,260	70,344	36
0,427	6,426	14,001	69	60,710	44,434	16,276	27	663,549	546,121	117,428	18
2,557	419	2,138	84	2,856	2,293	563	20	33,039	29,109	3,930	12
0,535	1,680	7,855	82	29,322	6,860	22,462	77	345,644	214,232	131,412	38
3,311	798	2,513	76	13,123	2,529	10,594	81	156,613	92,605	64,008	41
4,651	1,205	3,446	74	6,776	3,893	2,883	43	83,410	79,326	4,084	5
3,980	1,175	2,805	70	13,824	4,529	9,295	67	83,834	64,506	19,328	23
4,441	1,469	2,972	67	11,695	2,920	8,775	75	136,752	85,479	51,273	38
237	147	90	38	1,959	218	1,741	89	11,204	7,951	3,253	29
4,082	1,478	2,604	64	7,267	4,097	3,170	44	93,842	65,439	28,403	30
3,710	3,125	3,585	53	21,080	7,296	13,784	65	204,076	172,422	31,654	16
6,546	2,047	4,499	69	22,251	4,429	17,822	80	232,263	150,550	81,713	35
6,894	1,342	5,552	81	20,829	6,122	14,707	71	148,235	108,035	40,200	27
7,746	1,256	6,490	84	19,775	4,509	15,266	77	273,030	147,603	125,427	46
3,862	3,690	5,172	58	42,812	15,358	27,454	64	313,175	223,265	89,910	29
7,873	2,442	5,431	69	30,937	7,934	23,003	74	285,436	147,712	137,724	48
5,935	1,812	4,123	69	22,092	7,211	14,881	67	186,186	119,300	66,886	36
510	382	128	25	2,037	724	1,313	64	24,830	16,478	8,352	34
3,587	1,843	1,744	49	15,888	3,745	12,143	77	193,400	139,599	54,101	28
3,781	1,419	2,362	62	10,589	4,088	6,501	61	95,982	72,471	23,511	25
4,049	1,395	2,154	66	10,081	3,715	6,366	63	105,241	79,193	26,048	25
3,015	1,030	1,985	66	7,888	2,293	5,595	71	86,713	62,187	24,526	28
3,436	7,286	6,150	46	39,675	22,000	17,675	45	304,932	276,866	28,066	9
3,346	77,701	165,645	68	752,046	293,182	458,864	61	7,024,763	5,044,431	1,980,332	28
										Decrease after deduct- ing Increase.	
1,441	434	1,007	70	2,003	828	1,175	59	18,986	19,832	846*	4*
737	437	300	41	1,639	947	692	42	21,350	19,442	1,908	9
688	256	432	63	1,905	903	1,002	53	21,218	18,963	2,255	11
1,850	563	1,287	70	2,594	1,248	1,346	53	38,199	33,109	5,090	13
1,367	284	1,083	79	2,149	1,790	359	17	23,652	26,894	3,242*	14*
1,440	1,149	291	20	3,981	1,753	2,228	56	38,557	33,692	4,865	13
1,853	352	1,501	81	2,442	1,896	546	22	23,861	20,985	2,876	12
1,939	414	1,525	79	4,228	2,706	1,522	36	46,473	44,969	1,504	3
708	122	586	83	890	483	407	46	16,575	15,644	931	6
1,315	758	557	42	2,162	1,024	1,138	53	37,678	29,975	7,703	20
1,444	556	888	61	2,327	1,092	1,235	53	29,364	26,537	2,827	10
476	272	204	43	593	296	297	50	14,141	11,177	2,964	21
5,258	5,597	9,661	63	26,913	14,966	11,947	44	320,054	301,219	28,835	9
										Decrease after deduct- ing Increase.	
8,604	83,298	175,366	68	778,959	308,148	470,811	60	7,354,817	5,345,650	2,009,167	27

Comparative Statement of Expenditure, Year ended 25th March, 1846—continued.

COUNTIES.	Rate of Expenditure per Head to Population.						Decrease or increase (marked*) in the Rate per Head in 1846, compar- ed with 1836.
	Population in 1831.	1836.		Population in 1841.	1846.		
		Expenditure for the Relief of the Poor only.	Rate per Head.		Expenditure for the Relief of the Poor only.	Rate per Head.	
ENGLAND.							
		£.	s. d.		£.	s. d.	s. d.
Bedford	95,483	46,524	9 9	107,936	41,246	7 8	2 1
Berks	145,389	65,343	9 0	161,147	73,725	9 9	0 9
Buckingham	146,529	74,436	10 2	155,983	77,624	9 11	0 3
Cambridge	143,955	74,808	10 5	164,459	75,443	9 2	1 3
Chester	334,391	73,894	4 5	395,660	78,404	3 11	0 6
Cornwall	300,938	74,856	5 0	341,279	78,053	4 7	0 5
Cumberland	169,681	34,883	4 1	178,038	35,871	4 0	0 1
Derby	237,170	55,018	4 8	272,217	51,988	3 10	0 10
Devon	494,478	172,406	7 0	533,460	183,911	6 11	0 1
Dorset	159,252	68,019	8 8	175,043	80,450	9 2	0 6*
Durham	253,910	65,392	5 2	324,284	65,559	4 1	1 1
Essex	317,507	185,395	11 8	344,979	165,850	9 7	2 1
Gloucester	387,019	116,185	6 0	431,383	143,925	6 8	0 8*
Hereford	111,211	42,195	7 7	113,878	44,450	7 10	0 3*
Hertford	143,341	59,369	8 3	157,207	62,046	7 11	0 4
Huntingdon	53,192	27,273	10 3	58,549	26,890	9 2	1 1
Kent	479,155	247,930	10 4	548,337	195,340	7 1	3 3
Lancaster	1,336,854	193,854	2 11	1,667,054	303,424	3 8	0 9*
Leicester	197,003	70,077	7 1	215,867	73,476	6 9	0 4
Lincoln	317,465	131,685	8 4	362,602	115,787	6 5	1 11
Middlesex	1,358,330	408,027	6 0	1,576,636	495,261	6 3	0 3*
Monmouth	98,130	22,377	4 7	134,335	26,397	3 11	0 8
Norfolk	390,054	230,762	11 10	412,664	205,692	10 0	1 10
Northampton	179,336	91,901	10 3	199,228	89,278	9 0	1 3
Northumberland	222,912	62,800	5 8	250,278	74,228	5 11	0 3*
Nottingham	225,327	50,366	4 6	249,910	58,802	4 8	0 2*
Oxford	152,156	77,322	10 2	161,643	81,090	10 0	0 2
Rutland	19,385	7,510	7 9	21,302	7,586	7 1	0 8
Salop	222,938	64,003	5 9	239,048	59,864	5 0	0 9
Somerset	404,200	140,442	6 11	435,982	162,001	7 5	0 6*
Southampton	314,280	141,934	9 0	355,004	144,073	8 1	0 11
Stafford	410,512	92,176	4 6	510,504	100,571	3 11	0 7
Suffolk	296,317	187,896	12 8	315,073	141,838	9 0	3 8
Surrey	486,334	187,279	7 8	582,678	204,217	7 0	0 8
Sussex	272,340	161,589	11 10	299,753	137,336	9 2	2 8
Warwick	336,610	116,404	6 11	401,715	110,277	5 6	1 5
Westmoreland	55,041	18,019	6 7	56,454	15,372	5 5	1 2
Wilt	240,156	133,472	11 1	258,733	133,711	10 4	0 9
Worcester	211,365	58,788	5 7	233,336	66,964	5 9	0 2*
York, East Riding	204,253	70,446	6 11	233,257	74,083	6 4	0 7
„ North Riding	190,756	61,639	6 6	204,122	58,864	5 9	0 9
„ West Riding	976,350	197,386	4 1	1,154,101	247,580	4 3	0 2*
Totals of England	13,091,005	4,462,080	6 10	14,995,138	4,673,548	6 3	0 7
WALES.							
Anglesey	48,325	15,038	6 3	50,891	18,570	7 4	1 1*
Brecon	47,763	15,167	6 4	55,603	18,058	6 6	0 2*
Cardigan	64,780	17,093	5 3	68,766	17,804	5 2	0 1
Carmarthen	100,740	31,829	6 4	106,326	31,298	5 11	0 5
Carmarvon	66,448	19,294	5 10	81,093	24,820	6 1	0 3*
Denbigh	83,629	30,204	7 3	88,866	30,790	6 11	0 4
Flint	60,012	16,080	5 4	66,919	18,737	5 7	0 3*
Glamorgan	126,612	34,364	5 5	171,188	41,849	4 11	0 6
Merioneth	35,315	13,874	7 10	39,332	15,039	7 8	0 2
Montgomery	66,482	29,443	8 10	69,219	28,193	8 2	0 8
Pembroke	81,425	22,580	5 7	88,044	24,889	5 8	0 1*
Radnor	24,651	10,583	8 7	25,356	10,609	8 4	0 3
Totals of Wales	806,182	255,549	6 4	911,603	280,656	6 2	0 2
Totals of England and Wales	13,897,187	4,717,629	6 9	15,906,741	4,954,204	6 3	0 6

No. 3.

UNIONS AND SINGLE PARISHES
UNDER
THE POOR LAW AMENDMENT ACT.

NAMES OF UNIONS.	RECEIPT.			EXPENDITURE.			
	Amount of Money levied by Assessment.	Received from all other Sources, in Aid of Poor Rate.	Total Amount of Money Received for the Relief, &c., of the Poor.	Amount of Money Expended in the Relief, &c. of the Poor.	Amount of Money Expended in Law Charges (Parochial and Union.)	Expenses of Proceedings before Magistrates, and Constables' Expenses (Union and Parochial).	
A.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	
Aberayron . . .	4,844 18	10 13	4,855 11	3,894 16	53 8	18 5	
Abergavenny . . .	10,289 14	192 14	10,482 8	6,391 5	116 18	..	
Aberystwith . . .	6,149 5	13 4	6,162 9	4,433 16	64 16	51 0	
Abingdon . . .	7,830 7	87 3	7,917 10	7,585 11	12 2	108 18	
Albans, St. . . .	6,282 8	8 16	6,291 4	3,769 18	6 2	21 6	
Alcester	8,010 18	148 1	8,158 19	5,987 12	78 19	106 13	
Alderbury	8,368 14	42 1	8,410 15	7,316 19	208 8	45 1	
Alnwick	7,320 12	90 7	7,410 19	5,622 8	337 10	63 8	
Alresford	5,161 11	58 10	5,220 1	4,422 15	..	17 12	
Alston with Garri- gill* }	1,519 13	38 16	1,558 9	1,268 17	..	3 13	
Alstonfield§ . . .	795 2	43 8	838 10	568 8	26 13	29 0	
Alton	6,597 16	109 16	6,707 12	5,441 5	..	26 10	
Altrincham . . .	10,970 4	343 16	11,314 0	8,604 13	117 6	40 8	
Alverstokey and Gos- port § ^a }	3,410 4	387 3	3,797 7	3,188 19	76 4	19 10	
Amersham	11,232 6	14 15	11,247 1	8,600 1	31 1	192 11	
Amesbury	5,426 17	12 19	5,439 16	4,094 15	6 14	30 19	
Ampthill	7,889 16	52 19	7,942 15	6,244 2	65 7	53 8	
Andover	10,150 10	45 17	10,196 7	8,702 13	56 13	..	
Anglesey	17,292 4	142 0	17,434 4	13,826 17	291 14	203 7	
Arundel§	1,422 19	222 0	1,644 19	1,179 16	31 16	2 7	
Asaph, St. . . .	13,538 17	58 12	13,597 9	9,334 15	225 7	106 14	
Ash§	1,509 12	17 8	1,527 0	1,229 16	5 0	23 17	
Ashbourne	7,097 2	147 16	7,244 18	4,284 17	..	153 8	
Ashby de la Zouch	9,686 0	107 15	9,793 15	6,513 9	304 2	77 11	
Ashford, East. . .	7,022 8	54 15	7,077 3	5,760 8	48 1	153 10	
Ashford, West . .	6,423 7	7 18	6,431 5	5,793 11	32 11	129 7	
Ashton under Lyne	12,689 7	5,152 10	17,841 17	8,561 14	400 6	184 13	
Aston	6,362 19	490 4	6,853 3	5,090 3	134 19	40 1	
Atcham	7,227 15	14 1	7,241 15	4,215 6	85 2	53 17	
Atherstone	5,187 1	12 16	5,199 17	4,507 1	8 7	69 15	
Auckland	5,209 10	182 10	5,392 0	3,548 2	114 7	58 9	
Austell, St. . . .	8,950 13	62 5	9,012 18	7,807 13	135 17	..	
Axbridge	14,739 7	199 12	14,938 19	11,476 12	236 15	282 1	
Axminster	10,723 1	110 19	10,834 0	8,515 8	236 15	249 13	
Aylesbury	16,689 6	63 6	16,752 12	13,622 7	..	..
Aylsham	12,435 8	146 3	12,581 11	10,290 16	29 1	96 15	
B.							
Bainbridge§ . . .	2,389 19	120 15	2,510 14	2,007 5	..	11 5	
Bakewell	8,733 17	81 2	8,814 19	6,692 10	123 18	167 12	
Bala	3,097 10	30 0	3,127 10	2,603 5	29 17	6 1	
Banbury	19,330 17	330 7	19,661 4	15,416 5	403 10	252 18	

* Single Parish under the Poor Law Amendment Act.

† Incorporation under Local A

^a No Return for 1846 had been received from Alverstokey when t

e Year ended 25th March, 1846.

EXPENDITURE.									
Payments under the Parochial Assessments Act (for Surveys, Valuations, &c.), and Loans repaid under the same.	Payments for or towards the County or Borough Rate.	Payments for or towards the County and Local Police Forces, (if any, and if not paid out of the County or Boro' Rate and included there- with.)	Costs of Voters, Burgess, and Jury Lists.	Expenses of Parish Property.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	Medical Relief.		
£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.		
0 3 ..	278 1	183 6	2 9	..	126 5	4,624 9	87 0		
4 1 ..	1,796 4	..	..	..	751 11	9,335 3	156 0
4 12 ..	1,171 2	..	12 13	12 1	263 18	6,073 18	103 13		
4 9 292 14	1,342 2	..	16 18	13	47 2	9,504 12	475 5		
8 4 ..	1,773 0	..	50 9	..	20 5	5,751 17	175 0		
1 3 ..	671 9	..	5 17	183 2	372 14	7,556 1	209 18		
1 12 92 0	1,014 1	..	2 10	..	95 13	8,854 9	325 18		
9 6 ..	837 5	..	..	..	192 8	7,155 11	151 4
0 3 66 9	793 8	..	..	47 15	62 19	5,433 14	183 10
2 8 ..	145 13	..	3 19	3 4	37 13	1,518 15	15 0		
5 3 ..	121 3	52 13	2 1	..	17 7	824 15	12		
4 4 ..	804 5	..	4 10	6 8	128 10	6,455 6	258 0		
4 17 ..	2,188 11	..	27 14	1 15	306 18	11,445 0	619 1		
7 1 ..	376 10	..	8 10	..	67 5	3,797 12	209 11		
9 11 ..	975 12	..	17 14	18	228 2	10,144 2	437 17		
4 10 ..	974 8	..	1 18	..	7 11	5,150 4	213 15		
3 16 748 1	1,281 16	..	9 12	2 17	14 9	8,530 4	300 5		
7 9 ..	1,698 16	..	..	..	208 1	10,723 12	482 10
5 5 ..	1,213 11	..	11 3	29 5	421 1	16,132 6	281 12		
8 13 ..	88 3	..	6 13	..	88 18	1,416 12	35 0		
9 0 ..	1,299 16	306 15	61 15	3	565 9	12,029 8	257 10		
5 13 37 16	142 15	37 15	1 6	..	54 5	1,538 3	29 6		
8 14 ..	1,284 1	55 11	31 12	16 13	194 18	6,111 13	180 0		
4 2 ..	1,672 0	..	15 6	..	525 15	9,241 15	217 0		
3 10 ..	559 6	..	19 9	3 0	220 3	6,805 19	310 16		
6 15 ..	403 2	..	8 13	..	61 6	6,534 8	268 6		
1 19 41 3	2,554 16	467 5	61 6	59 16	2,150 17	14,948 14	252 14		
6 8 36 15	152 18	..	55 3	..	223 17	5,944 19	236 15		
9 7 ..	2,147 17	..	2 12	..	407 10	6,986 11	312 18		
7 17 ..	340 8	..	5 14	2 10	87 16	5,064 18	138 11		
8 8 ..	1,396 13	..	22 15	..	254 15	5,515 8	88 0		
3 3 ..	529 10	..	..	..	510 13	9,133 5	142 0
5 17 44 0	1,445 0	..	46 17	14 13	176 16	13,872 7	519 18		
0 11 20 0	1,218 17	..	39 1	1 8	266 15	10,613 8	342 5		
4 7 ..	1,413 6	..	..	..	301 0	15,421 0	495 0
6 9 ..	1,814 16	..	39 19	67 16	200 7	12,668 14	317 0		
4 6 1 10	187 8	..	6 16	..	141 13	2,370 3	19 3		
3 10 ..	1,234 6	..	18 18	18	232 5	8,583 7	211 5		
9 10 ..	433 17	..	4 12	..	4 3	3,111 5	60 0		
6 15 ..	2,523 10	..	55 19	59 19	372 5	19,391 5	522 11		

|| Single Parish under Local Act. § Incorporation under Gilbert's Act.
 nt was prepared; the last year's return is inserted above.

NAMES OF UNIONS.	RECEIPT.						EXPENDITURE.						
	Amount of Money levied by Assessment.		Received from all other Sources, in Aid of Poor Rate.		Total Amount of Money Received for the Relief, &c., of the Poor.		Amount of Money Expended in the Relief, &c., of the Poor.		Amount of Money Expended in Law Charges (Parochial and Union.)		Expenses of Proceedings before Magistrates and Constables' Expenses (Union and Parochial).		Amount of Money Expended in the Relief, &c., of the Poor.
	£.	s.	£.	s.	£.	s.	£.	s.	£.	s.	£.	s.	£.
Bangor and Beau- maris }	9,553	3	48	2	9,601	5	7,573	5	83	13	94	8	29
Barnet	8,804	9	137	3	8,941	12	5,497	17	19	3	54	18	19
Barnstaple . . .	14,104	0	34	6	14,138	6	11,061	19	64	3	142	15	213
Barrow-on-Soar . .	9,893	13	21	4	9,914	17	7,170	18	9	5	79	14	58
Barwick§	6,359	0	371	19	6,730	19	4,211	0	240	16	111	18	22
Basford	19,050	3	285	1	19,335	4	12,820	14	239	11	357	2	96
Basingstoke . . .	15,307	3	114	4	15,421	7	10,206	8	299	2	70	4	18
Bath	19,498	10	204	3	19,702	13	14,890	7	160	16	291	5	155
Battle	9,686	3	111	1	9,797	4	8,095	3	23	14	67	7	32
Beaminster . . .	9,949	10	192	2	10,141	12	8,214	12	63	11	78	10	78
Bedale	3,759	1	33	13	3,792	14	2,924	4	101	15	10	13	13
Bedford	14,358	11	89	11	14,448	2	11,444	18	28	10	96	5	31
Bedminster . . .	15,529	5	132	12	15,661	17	11,542	7	329	11	235	5	52
Bedworth § . . .	4,667	18	155	8	4,823	6	3,435	17	17	7	30	5	6
Belford	2 303	2	38	15	2,341	17	1,857	19	63	5	13	5	15
Bellingham . . .	3,193	13	8	10	3,202	3	2,444	12	..	..	17	1	3
Belper	9,678	8	64	18	9,743	6	7,109	17	343	6	98	9	48
Berkhamstead . .	6,345	5	73	6	6,418	11	4,024	19	..	..	40	3	29
Bermondsey* . .	20,688	9	1,374	7	22,062	16	15,224	7	71	13	5	15	81
Berwick-on-Tweed	8,117	10	547	18	8,665	8	6,450	6	139	16	20	11	33
Bethnal Green* .	15,318	15	866	1	16,184	16	10,942	10	134	6	42	9	62
Beverley	8,422	2	138	6	8,560	8	5,835	17	64	2	30	17	22
Bicester	8,362	19	25	5	8,388	4	6,478	4	100	17	156	19	44
Bideford	7,201	15	13	5	7,215	0	6,082	2	81	12	53	10	24
Biggleswade . . .	11,007	7	124	7	11,131	14	8,761	1	..	..	59	15	135
Billericay	9,295	6	153	2	9,448	8	5,938	15	230	1	50	18	35
Billesdon	4,900	17	53	0	4,953	17	2,852	5	94	3	44	3	19
Bingham	4,967	2	37	8	5,004	10	2,986	14	56	4	64	9	12
Birmingham||. .	50,207	19	6,934	17	57,142	16	36,425	3	456	10	64	7	264
Bishop Stortford .	15,715	1	126	6	15,841	7	11,766	15	235	19	80	6	61
Blaby	7,026	1	37	19	7,064	0	5,002	10	28	4	51	12	14
Blackburn	13,716	1	356	5	14,072	6	8,614	16	53	15	111	16	94
Blandford	7,965	1	142	13	8,107	14	6,788	18	35	8	76	19	20
Blean	6,594	6	34	6	6,628	12	4,791	8	39	11	124	5	12
Blofield	7,027	3	36	3	7,063	6	5,174	16	79	1	65	18	17
Blything	13,830	19	124	17	13,955	16	9,262	10	88	5	71	7	149
Bodmin	8,232	13	197	19	8,430	12	7,149	17	108	15	93	18	20
Bolton	23,865	10	1,122	1	24,987	11	11,765	14	1124	19	..	..	154
Bootle	1,843	13	49	4	1,892	17	1,355	12	2	9	9	3	10
Bosmere and Clay- don }	11,892	19	112	2	12,005	1	8,577	5	24	3	..	..	24
Boston	19,328	4	177	18	19,506	2	11,999	14	451	19	429	5	81
Boughton, Great .	13,551	10	14	8	13,565	18	9,048	4	266	4	69	14	48
Bourn	7,640	18	374	17	8,015	15	6,501	0	34	18	62	14	49
Brackley	9,278	6	29	10	9,307	16	7,201	14	34	1	76	5	42
Bradfield	11,146	19	125	15	11,272	14	8,731	1	373	11	177	8	63
Bradford, (Wilts). .	9,602	15	117	11	9,720	6	6,455	11	221	1	115	12	2
Bradford, (York). .	37,966	2	506	3	38,472	5	17,999	0	477	17	393	5	117
Braintree	10,231	8	19	4	10,250	12	9,448	3	242	2	29	16	118
Brampton	3,048	3	20	6	3,068	9	1,999	18	..	..	16	5	5

a No Return for 1846 had been received from the Bradfield Union v

EXPENDITURE.

Payments account of the Administration, viz.:— Fees to Gymen and Registrars. Salary for Attorney for Sister Offices, Jocks, and Forms.	Payments under the Parochial Assessments Act (for Surveys, Valuations &c.), and Loans repaid under the same.	Payments for or towards the County or Borough Rate.	Payments for or towards the County and Local Police Forces, (if any, and if not paid out of the County or Boro' Rate and included there- with.)	Costs of Voters, Burgess, and Jury Lists.	Expenses of Parish Property.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	Medical Relief.
£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.
86 5	..	956 18	..	16 18	14 9	272 5	9,128 0	140 0
63 11	98 0	2,620 8	..	31 13	5 9	432 1	8,842 17	394 3
95 16	..	1,501 13	..	48 18	25 17	391 0	13,545 5	391 18
60 1	..	1,706 4	341 6	17 19	..	159 19	9,603 8	285 0
54 18	21 5	1,805 12	5 0	13 5	7 13	453 3	6,946 13	78 16
218 4	75 12	1,748 0	772 19	34 17	13	2,040 17	18,404 15	583 17
46 4	..	2,038 3	..	4 3	91 5	191 12	12,965 1	525 0
98 12	14 1	4,928 5	..	253 1	225 2	615 0	21,731 17	431 10
56 9	182 4	794 0	..	5 15	2 5	388 11	9,648 7	212 10
45 0	102 0	1,031 12	..	10 6	25 1	183 17	9,832 18	320 0
31 16	..	408 1	..	4 8	..	20 16	2,315 0	82 11
08 0	27 7	2,719 6	..	85 13	4 14	105 1	14,711 8	367 18
04 0	..	609 7	..	38 16	1 7	186 10	13,099 9	310 0
40 17	..	428 0	235 16	4 17	4 5	114 8	4,317 13	130 5
16 9	30 0	361 3	..	3 2	1	56 2	2,416 18	40 0
15 3	..	427 8	..	..	..	37 5	2,945 0	36 2
57 16	15 6	1,487 9	171 19	24 16	2 14	402 10	9,862 13	286 3
33 19	120 0	1,103 10	..	7 3	6 15	5 9	5,371 10	206 0
69 12	623 14	2,231 18	1,935 15	113 11	..	1,756 16	22,214 4	290 0
82 14	..	548 9	..	22 16	10	315 16	7,614 16	138 0
58 7	..	1,338 15	2,108 1	80 6	..	1,199 9	16,167 9	298 10
58 12	13 4	2,363 13	..	44 3	4 8	36 15	8,473 12	182 7
50 12	..	118 0	280 0	8 12	..	136 14	8,373 19	260 7
77 16	10 0	824 7	..	14 13	21 12	114 4	7,304 1	277 7
68 2	..	1,675 3	..	8 16	45 3	65 5	10,818 11	567 16
61 12	..	1,562 16	..	7 12	1 11	363 8	8,252 12	371 8
21 4	..	1,691 16	..	17 16	2 16	53 3	4,796 16	98 0
52 10	..	1,159 5	617 7	10 12	..	91 6	5,051 8	152 2
24 13	184 4	17,490 14	..	161 14	523 10	42 13	56,037 14	1058 3
91 8	..	1,129 9	953 2	12 3	31 16	219 5	14,582 1	690 17
44 5	..	1,464 5	..	2 15	21 1	65 3	6,694 4	190 0
94 11	..	..	..	105 11	85 4	479 10	9,839 9	396 12
48 12	..	849 1	..	10 6	136 8	52 6	8,017 19	321 5
37 3	..	845 15	..	5 15	..	164 17	6,020 15	154 7
37 8	64 3	1,408 12	..	30 3	1 10	162 11	7,042 0	160 14
80 1	1 17	3,678 3	..	34 7	18 18	327 8	13,703 11	318 0
78 19	..	853 7	..	44 13	17 19	139 16	8,507 13	224 18
14 6	..	8,019 0	..	106 7	63 16	1,493 18	23,142 7	297 0
14 3	..	378 5	..	6 1	14	86 9	1,863 5	49 10
45 19	19 5	2,116 10	..	..	..	162 10	10,970 11	354 6
28 11	..	4,548 14	..	93 13	1	374 12	18,108 7	398 17
48 8	..	1,999 13	398 16	35 0	2	199 3	12,113 11	210 18
66 3	..	1,086 12	..	13 2	19 15	295 15	8,129 3	253 17
42 19	..	1,007 12	403 13	14 15	11 18	35 0	8,870 15	268 0
47 2	..	1,327 0	..	9 18	6 0	132 10	10,868 7	309 18
48 5	3 3	454 10	447 19	..	4 6	247 16	8,001 0	233 1
96 3	198 7	3,125 10	344 0	263 7	10 18	818 18	24,345 0	456 14
55 0	..	951 13	..	2 0	..	86 6	10,933 11	429 15
30 13	..	592 17	..	10 7	0 13	13 8	2,669 5	53 5

Account was prepared; the last year's return is inserted above.

NAMES OF UNIONS.	RECEIPT.			EXPENDITURE.			
	Amount of Money levied by Assessment.	Received from all other Sources, in Aid of Poor Rate.	Total Amount of Money Received for the Relief, &c., of the Poor.	Amount of Money Expended in the Relief, &c. of the Poor.	Amount of Money Expended in Law Charges, (Parochial and Union.)	Expenses of Proceedings before Magistrates, and Constables' Expenses (Union and Parochial).	Amount of Money Paid th Vaccin under Vaccin Exten Ac
	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£.
Brecknock . . .	10,936 6	121 7	11,057 13	8,189 11	158 11	104 6	..
Brentford . . .	20,314 10	169 5	20,483 15	12,844 9	638 16	264 11	145
Bridge . . .	5,759 6	18 5	5,777 11	4,522 12	..	104 15	39
Bridgend and Cow- bridge . . . }	8,298 3	24 4	8,322 7	6,742 16	62 0	74 1	32
Bridgnorth . . .	5,520 6	21 13	5,541 19	3,653 12	152 15	53 9	14
Bridgwater . . .	13,679 10	102 5	13,781 15	12,000 3	93 5	81 17	46
Bridlington . . .	5,347 17	194 9	5,542 6	4,053 6	..	24 15	12
Bridport . . .	8,076 10	77 4	8,153 14	6,788 19	73 18	71 12	23
Brighton||. . .	18,972 11	1,576 19	20,549 10	17,311 12	434 15	..	17
Brinton § . . .	436 18	22 0	458 18	429 10	3 3	14	..
Bristol || . . .	27,906 10	2,814 9	30,720 19	24,979 13	457 3	35 4	54
Brixworth . . .	10,206 10	49 3	10,255 13	7,967 12	2 1	63 18	57
Bromley . . .	9,266 3	33 14	9,299 17	6,927 3	158 7	114 10	13
Bromsgrove . . .	10,808 14	50 17	10,859 11	7,209 13	29 13	32 6	160
Bromyard . . .	5,688 1	125 17	5,813 18	4,417 12	22 11	39 17	6
Buckingham . . .	9,347 3	94 1	9,441 4	7,379 2	48 4	74 10	18
Builth . . .	5,041 10	15 8	5,056 18	3,842 6	37 10	57 5	..
Buntingford . . .	4,545 2	39 5	4,584 7	3,062 19	141 10	37 10	15
Burnley . . .	16,406 16	302 10	16,709 6	9,616 15	94 6	99 9	53
Burton-on-Trent .	9,838 17	305 0	10,143 17	7,091 19	1 1	128 12	53
Bury (Lancashire)	19,047 2	299 11	19,346 13	13,396 3	91 17	101 6	82
Bury St. Edmunds*	5,072 5	..	5,072 5	4,592 11	44 2	22 13	..
C.							
Caistor . . .	10,880 1	168 13	11,048 14	7,694 8	191 15	180 15	58
Calne . . .	7,428 17	48 6	7,477 3	5,800 3	75 15	61 1	13
Camberwell* . . .	15,693 9	473 19	16,167 8	7,808 8	212 10	3 17	46
Cambridge . . .	16,140 16	5,172 15	21,313 11	9,686 18	289 4	290 7	2
Camelford . . .	3,386 8	33 10	3,419 18	2,658 9	149 4	43 15	43
Canterbury|| . . .	7,407 10	348 2	7,755 12	4,221 16	..	..	..
Cardiff . . .	15,436 0	80 1	15,516 1	11,436 6	22 9	84 1	27
Cardigan . . .	8,663 13	39 6	8,702 19	6,416 16	257 8	86 14	5
Carlisle . . .	8,465 10	30 19	8,496 9	6,095 17	24 17	22 1	66
Carlton § . . .	16,632 0	753 18	17,385 18	11,307 16	554 12	191 2	66
Carmarthen . . .	15,467 13	49 9	15,517 2	11,207 16	128 0	122 4	3
Carnarvon . . .	11,473 7	74 13	11,548 0	8,682 0	172 0	64 12	6
Castle Ward . . .	5,349 17	37 19	5,387 16	4,185 6	16 19	27 7	39
Catherington . . .	1,655 2	20 0	1,675 2	1,463 11	..	10 12	5
Caton § . . .	3,691 2	390 5	4,081 7	2,790 7	57 11	29 0	..
Caxton and Ar- rington . . . }	6,936 12	312 2	7,248 14	5,935 17	48 10	119 11	33
Cerne . . .	4,850 13	74 8	4,925 1	3,683 6	165 11	80 9	6
Chailey . . .	5,723 7	135 5	5,858 12	4,451 17	8 12	47 19	41
Chapel-en-le-Frith	2,317 11	23 18	2,341 9	1,855 3	69 8	105 13	25
Chard . . .	10,750 0	60 4	10,810 4	8,595 7	166 19	147 3	63
Cheadle . . .	5,495 11	151 8	5,646 19	3,630 13	37 15	42 19	20
Chelmsford . . .	21,889 15	259 9	22,149 4	16,702 1	353 3	301 1	30
Chelsea* . . .	17,387 6	780 14	18,168 0	12,563 8	38 3	..	60

EXPENDITURE.									
Payments on Account of the Registration Act, viz:— Fees to Clergymen and Registrars. Outlay for District Offices, Books, and Forms.	Payments under the Parochial Assessments Act (for Surveys, Valuations, &c.), and Loans repaid under the same.	Payments for or towards the County or Borough Rate.	Payments for or towards the County and Local Police Forces, (if any, and if not paid out of the County or Borough Rate, and included therewith).	Costs of Voters, Burgesses, and Jury Lists.	Expenses of Parish Property.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	Medical Relief.	
£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	
66 17	25 0	2,132 1	..	11 7	..	316 10	11,004 3	295 14	
118 14	200 17	1,797 5	3,384 6	54 3	21 11	598 3	20,067 15	597 0	
32 15	12 12	683 2	..	10 6	..	36 12	5,471 14	183 19	
61 16	..	922 0	345 2	16 1	16 13	20 12	8,293 4	201 0	
45 4	..	1,327 7	..	23 16	13	106 17	5,378 7	203 19	
89 7	..	1,221 6	..	75 2	9 16	284 16	13,902 4	452 0	
54 0	..	980 10	..	8 5	..	42 17	5,175 18	120 9	
48 9	..	832 16	..	36 14	10 3	173 15	8,059 19	281 10	
161 3	..	2,500 0	..	222 7	..	378 11	21,025 18	359 1	
..	..	18 11	..	9	..	..	452 7	..
254 13	17 6	..	..	259 13	161 4	1,106 16	27,326 4	680 5
61 2	..	1,894 15	..	14 10	7	39 15	10,101 1	303 0	
37 17	..	921 19	1,608 13	26 9	10 14	302 10	10,121 8	280 0	
76 13	290 0	1,299 4	647 6	9 19	..	280 15	10,036 8	254 0	
37 19	20 4	901 9	39 17	15 16	9 15	18 11	5,530 1	312 3	
60 11	..	1,613 3	..	27 2	19 17	228 5	9,469 3	357 19	
35 5	..	933 17	..	..	..	38 10	4,944 13	85 0
20 18	..	871 3	..	2 4	1 8	13 1	4,165 13	132 17	
196 12	28 3	3,440 5	..	21 10	45 5	528 11	14,123 19	278 8	
85 10	..	1,769 2	254 16	33 7	12 18	323 4	9,754 2	338 9	
274 5	..	3,445 9	..	33 13	42 17	1,238 5	18,705 19	236 12	
60 1	..	75 0	..	68 7	..	152 13	5,015 7	160 0	
100 17	..	2,057 11	..	79 2	5 9	168 7	10,536 18	249 4	
25 11	..	572 7	532 7	10 10	16	45 15	7,137 17	323 9	
125 7	..	3,869 3	3,352 9	43 18	..	1,120 10	16,582 13	449 10	
77 5	..	3,906 0	..	169 3	77 4	762 0	15,260 4	287 11	
23 16	..	266 18	..	6 3	1 19	92 7	3,286 6	77 5	
33 4	..	2,136 17	..	14 0	..	1,517 2	7,922 19	..	
79 5	..	1,465 15	..	23 0	2 6	909 2	14,049 14	266 0	
60 13	..	675 6	159 2	4 19	8 10	263 5	7,938 12	130 10	
89 7	..	1,362 9	..	45 7	12	316 10	8,023 8	223 0	
189 6	60 15	3,789 17	..	79 17	39 19	888 5	17,167 13	215 1	
256 0	..	3,464 5	..	31 5	1 14	296 9	15,511 6	280 11	
90 4	..	1,162 17	..	32 8	6 0	597 13	10,813 19	234 2	
57 1	..	857 11	..	2	3	123 13	5,307 13	146 18	
18 16	..	208 0	..	1 11	..	2 11	1,710 14	58 4	
24 15	25 0	770 4	79 10	7 18	5 1	269 16	4,055 2	25 18	
27 10	..	836 4	..	18 13	..	169 18	7,189 17	288 9	
21 7	..	649 10	..	5 10	3 2	72 5	4,687 13	207 0	
37 2	..	735 0	..	5 14	29 19	160 4	5,517 19	171 0	
23 1	..	565 7	..	12 2	9 14	91 8	2,767 8	72 0	
77 3	..	999 16	..	29 19	9 4	289 3	10,288 11	344 0	
53 14	164 7	683 5	375 19	5 6	1 2	220 16	5,236 6	159 10	
104 1	..	2,765 2	..	11 14	168 3	556 11	20,992 6	1104 15	
143 19	..	1,726 12	3,537 11	36 6	..	454 6	18,560 15	472 4	

NAMES OF UNIONS.	RECEIPT.			EXPENDITURE.			
	Amount of Money levied by Assessment.	Received from all other Sources, in Aid of Poor Rate.	Total Amount of Money Received for the Relief, &c., of the Poor.	Amount of Money Expended in the Relief, &c., of the Poor.	Amount of Money Expended in Law Charges (Parochial and Union).	Expenses of Proceedings before Magistrates, and Constables' Expenses (Union and Parochial.)	Amount of Money Paid towards Vaccination under the Act of 1852.
	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£.
Cheltenham . . .	17,778 2	359 19	18,138 1	11,617 9	364 3	27 10	11
Chepstow . . .	8,475 10	101 13	8,577 3	5,059 2	48 13	107 6	28
Chertsey . . .	7,589 1	82 11	7,671 12	6,584 15	59 12	177 6	33
Chester† . . .	6,945 3	1,412 8	8,357 11	7,876 12	..	..	33
Chesterfield . . .	11,456 8	123 15	11,580 3	8,550 7	91 6	105 16	99
Chester-le-Street . . .	6,306 16	44 17	6,351 13	4,187 9	43 14	67 13	11
Chesterton . . .	12,835 8	117 15	12,953 3	10,477 15	207 10	224 16	20
Chichester† . . .	3,019 4	15 10	3,034 14	2,792 10	114 0	22 6	..
Chippenham . . .	12,531 7	197 0	12,728 7	9,302 16	258 18	97 4	50
Chipping Norton . . .	9,795 12	24 10	9,820 2	7,351 14	73 16	181 2	11
Chipping Sodbury . . .	10,275 10	89 19	10,365 9	6,660 3	162 5	91 16	31
Chorley . . .	10,881 16	160 4	11,042 0	6,488 0	217 2	33 2	22
Chorlton . . .	30,515 3	58 13	30,573 16	9,601 10	..	37 5	12
Christchurch . . .	4,968 11	32 3	5,000 14	3,304 15	8 13	9 1	..
Church Stretton . . .	3,045 3	49 14	3,094 17	2,187 15	52 1	25 9	11
Cirencester . . .	10,852 5	36 8	10,888 13	7,106 1	77 1	71 15	13
Cleobury Mortimer . . .	3,447 19	61 14	3,509 13	2,488 17	23 19	20 7	11
Clifton ^a . . .	27,380 11	527 6	27,907 17	17,094 11	556 11	278 9	10
Clitheroe . . .	9,215 4	217 9	9,432 13	6,082 17	133 5	47 4	11
Clun . . .	6,790 12	41 10	6,832 2	4,406 7	111 0	14 17	4
Clutton . . .	11,831 19	117 17	11,949 16	10,158 11	310 16	198 16	91
Cockermouth . . .	9,795 0	126 6	9,921 6	7,114 19	315 12	30 15	41
Colchester . . .	9,763 14	159 2	9,922 16	8,511 3	141 5	73 19	91
Columb, St. Major . . .	5,843 8	252 19	6,096 7	4,560 15	224 4	98 8	21
Congleton . . .	8,279 1	869 16	9,148 17	6,257 16	15 7	47 3	41
Conway . . .	6,137 6	7 17	6,145 3	4,543 15	26 12	64 7	..
Cookham . . .	7,546 19	10 4	7,557 3	3,860 13	71 2	94 6	..
Corwen . . .	5,502 15	3 14	5,506 9	4,097 5	1 13	42 3	..
Cosford . . .	8,235 9	185 19	8,421 8	5,865 8	36 0	53 9	31
Coventry† . . .	8,002 5	1,474 7	9,476 12	6,617 14	47 0	54 4	11
Cranbrook . . .	8,260 18	213 5	8,474 3	7,555 6	17 3	98 19	11
Crediton . . .	11,752 13	22 11	11,775 4	10,145 9	164 19	99 0	41
Crickhowell . . .	4,616 17	96 2	4,712 19	3,144 14	205 11	75 0	31
Cricklade and Wootton Bassett } . . .	7,676 13	13 6	7,689 19	6,076 1	99 2	34 15	..
Croydon . . .	16,870 13	173 13	17,044 6	10,154 18	339 15	135 13	61
Cuckfield . . .	9,997 16	88 2	10,085 18	7,944 1	56 7	55 1	11
D.							
Darlington . . .	8,073 10	148 9	8,221 19	5,080 10	56 0	50 4	31
Dartford . . .	11,357 18	153 5	11,511 3	7,869 11	138 14	310 17	61
Daventry . . .	11,470 13	157 1	11,627 14	8,037 3	74 17	58 18	41
Depwade . . .	15,419 8	334 17	15,754 5	13,484 8	155 6	123 4	14
Derby . . .	5,901 16	42 5	5,944 1	4,098 8	6 4	17 1	41
Devizes . . .	13,221 11	156 10	13,378 1	11,024 13	28 14	50 4	31
Dewsbury . . .	20,722 4	1,152 15	21,874 19	10,422 15	210 0	103 1	81
Docking . . .	11,335 19	67 9	11,403 8	9,090 11	133 14	41 0	21
Dolgelley . . .	7,153 9	14 13	7,168 2	5,973 11	13 7	42 8	31

^a No Return for 1846 had been received from the Clifton Union v

EXPENDITURE.									
Payments on Account of the Registration Act, viz:— Fees to Clergymen and Registrars. Outlay for Register Offices, Books, and Forms.	Payments under the Parochial Assessments Act (for Surveys, Valuations, &c.), and Loans repaid under the same.	Payments for or towards the County or Borough Rate.	Payments for or towards the County and Local Police Forces, (if any, and if not paid out of the County or Boro' Rate, and included therein.)	Costs of Voters, Burgess, and Jury Lists.	Expenses of Parish Property.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	Medical Relief.	
£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	
140 5	..	5,495 10	..	37 16	261 17	1,345 14	19,402 0	371 19	
47 12	..	1,355 8	327 13	25 4	13 2	205 3	7,215 7	252 14	
68 9	106 1	1,074 0	..	..	5	236 8	8,343 18	253 0
81 0	..	639 19	..	..	..	..	8,632 13	..
129 16	23 0	1,647 19	..	25 18	7 15	602 11	11,276 18	330 10	
55 7	..	1,415 14	..	16 16	..	229 2	6,028 2	60 0	
86 16	..	1,991 15	..	20 6	6 17	167 8	13,203 11	266 4	
55 9	13 16	27 9	11 13	3,039 17	84 7	
70 4	65 7	2,011 13	..	46 7	34 15	183 0	12,126 12	328 10	
52 4	..	1,278 13	..	16 5	32 11	83 13	9,085 0	331 6	
55 11	38 12	2,768 4	..	11 1	3 0	204 2	10,027 6	251 5	
126 6	..	3,187 2	..	20 9	2	834 6	10,935 3	225 10	
393 6	..	15,649 0	..	160 17	20 19	1,235 19	27,226 17	306 0	
18 9	..	512 13	205 1	11 14	..	39 9	4,109 15	141 18	
19 13	..	486 3	..	4 1	2	215 18	3,001 16	105 0	
56 14	..	2,860 4	..	7 7	2	141 17	10,453 10	494 6	
20 11	..	627 3	209 15	7 9	..	52 13	3,466 6	133 10	
216 2	..	9,049 17	..	174 7	297 7	866 6	28,641 1	346 13	
75 4	..	2,265 4	..	63 1	1 1	278 10	8,966 2	137 11	
28 18	..	1,166 8	..	2 16	..	137 15	5,918 0	176 16	
73 1	..	633 6	..	15 6	1 15	265 4	11,752 0	343 0	
98 11	..	1,513 0	..	22 12	19 9	375 14	9,562 0	226 15	
75 2	..	1,516 2	..	43 8	..	85 2	10,545 17	238 17	
57 9	..	749 8	..	14 8	9 0	152 0	5,894 1	207 15	
78 8	..	1,403 16	263 8	14 12	1 15	343 13	8,475 7	200 0	
35 3	..	559 16	..	8 19	22 0	231 17	5,492 9	104 0	
34 11	..	1,159 11	..	15 15	..	50 11	5,284 8	199 7	
48 6	..	780 3	..	7 17	..	79 19	5,064 5	125 0	
61 11	46 9	1,992 16	..	10 8	9	160 15	8,263 10	268 17	
115 9	..	366 12	..	135 18	483 18	46 8	7,885 6	262 2	
42 1	64 0	394 11	..	8 6	..	623 16	8,821 12	321 5	
68 11	131 11	1,121 7	..	14 1	1 17	193 19	11,982 16	391 19	
77 19	..	717 10	..	16	..	228 19	4,481 11	108 9	
41 6	..	612 8	658 10	6 18	2 6	185 4	7,746 10	208 2	
90 3	..	6,657 5	..	50 4	16	410 8	17,902 19	578 13	
41 14	47 17	581 3	327 6	12 18	8 4	400 16	9,485 17	350 0	
70 3	..	1,821 4	..	14 1	..	253 15	7,380 19	213 1	
68 0	..	2,039 12	..	38 14	11 14	637 3	11,184 3	350 0	
62 15	..	1,962 9	..	12 8	45 1	99 11	10,397 9	168 15	
82 4	..	2,235 11	..	36 8	78 12	279 15	16,616 0	401 0	
119 6	..	1,583 13	..	49 17	..	59 6	5,975 8	105 0	
85 19	183 16	1,610 12	..	14 18	14 2	61 18	13,109 8	407 10	
219 16	..	1,839 0	..	41 8	30 7	507 18	13,456 5	251 9	
49 18	..	1,586 19	..	13 11	5 6	131 9	11,076 11	270 0	
40 5	..	812 19	..	9 11	..	62 2	7,019 15	130 7	

This Account was prepared; the last year's return is inserted above.

NAMES OF UNIONS.	RECEIPT.			EXPENDITURE.			
	Amount of Money levied by Assessment.	Received from all other Sources, in Aid of Poor Rate.	Total Amount of Money Received for the Relief, &c., of the Poor.	Amount of Money Expended in the Relief, &c., of the Poor.	Amount of Money Expended in Law Charges (Parochial and Union).	Expenses of Proceedings before Magistrates, and Constables' Expenses (Union and Parochial).	Amount of Fee Paid the Vaccinators under the Vaccination Extension Act.
	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£.
Doncaster . . .	13,095 6	91 2	13,186 8	9,089 1	262 7	111 18	13
Dorchester . . .	9,287 3	84 18	9,372 1	7,471 16	266 3	89 17	12
Dore . . .	4,782 7	47 19	4,830 6	3,770 10	33 9	62 2	..
Dorking . . .	6,125 5	43 4	6,168 9	5,754 0	49 8	117 8	33
Dover . . .	7,775 11	130 5	7,905 16	7,728 0	94 16	164 7	28
Downham . . .	10,175 11	83 13	10,259 4	8,130 13	80 10	90 6	135
Driffield . . .	8,347 8	46 12	8,394 0	6,260 9	3 9	38 0	12
Droitwich . . .	9,563 15	44 9	9,608 4	6,286 0	90 16	85 4	106
Droxford . . .	6,189 5	159 19	6,349 4	4,668 4	10 9	35 12	5
Dudley . . .	22,547 18	1,263 7	23,811 5	14,251 19	184 5	301 14	267
Dulverton . . .	3,073 1	32 17	3,105 18	2,701 5	74 9	39 13	11
Dunmow . . .	14,569 16	106 17	14,676 13	12,832 14	314 4	92 14	38
Durham . . .	6,016 11	144 0	6,160 11	4,394 16	64 7	73 8	20
Dursley . . .	9,239 17	41 12	9,281 9	7,394 4	84 12	52 5	11
E.							
Easington . . .	3,025 19	115 17	3,141 6	1,687 10	99 11	31 19	24
Easingwold . . .	3,241 16	35 13	3,277 9	3,009 4	20 10	14 5	5
Eastbourne . . .	6,744 7	40 18	6,785 5	4,413 18	698 5	40 8	9
East Grinstead . . .	7,780 10	121 3	7,901 13	6,243 2	237 12	34 1	49
East Hampstead . . .	4,187 19	122 2	4,310 1	2,668 13	12 3	74 13	43
East Retford . . .	8,622 3	74 5	8,696 8	5,788 15	76 17	46 13	30
Eastry . . .	12,033 15	167 8	12,201 3	9,904 2	80 19	170 11	41
East Stonehouse*. . .	3,181 17	101 18	3,283 15	2,486 5	307 2	27 3	..
East Ward . . .	4,382 4	96 1	4,478 5	3,438 6	106 6	31 10	48
Ecclesall Bierlow . . .	11,230 6	829 14	12,060 0	7,933 10	341 16	..	52
Edmonton . . .	27,250 15	789 16	28,040 11	16,318 16	172 4	265 11	152
Elham . . .	7,292 7	63 8	7,355 15	5,136 16	..	107 12	12
Ellesmere . . .	7,576 14	75 9	7,652 3	4,768 6	53 9	97 6	18
Ely . . .	10,954 2	51 11	11,005 13	7,257 16	9 8	65 10	24
Epping . . .	8,901 8	80 18	8,982 6	6,264 11	2 14	48 13	41
Epsom . . .	13,968 7	311 2	14,279 9	8,680 7	258 19	248 17	32
Erpingham . . .	12,731 5	282 8	13,013 13	10,000 6	56 1	100 3	46
Eton . . .	11,048 11	132 12	11,181 3	8,628 0	199 9	342 4	78
Evesham . . .	7,298 11	40 6	7,338 17	5,063 13	193 1	48 16	16
Exeter† . . .	6,250 0	215 15	6,465 15	6,792 17	210 13	86 6	29
F.							
Faith, St. . . .	9,102 16	29 10	9,132 6	7,806 15	27 3	55 0	23
Falmouth . . .	6,962 14	49 15	7,012 9	4,993 13	176 3	96 2	46
Fareham . . .	6,907 8	22 15	6,930 3	5,657 15	155 2	29 0	12
Faringdon . . .	9,218 14	173 18	9,392 12	7,274 17	52 14	86 16	53
Farnham . . .	6,318 15	455 18	6,774 15	4,591 1	107 13	72 1	104
Farnborough‡. . .	1,312 6	62 10	1,374 16	905 1	41 13	8 18	4
Faversham . . .	9,534 4	65 8	9,599 12	7,268 9	110 6	349 8	31
Festiniog . . .	6,463 16	16	6,470 12	5,098 5	83 8	27 13	1

EXPENDITURE.								Medical Relief.
Payments Account of the registration act, viz:— Fees to Magistrates and Registrars, outlay for District Offices, books, and Forms.	Payments under the Parochial Assessments Act (for Surveys, Valuations, &c.), and Loans repaid under the same.	Payments for or towards the County or Borough Rate.	Payments for or towards the County and Local Police Forces, (if any, and if not paid out of the County or Borough Rate and included therewith).	Costs of Voters, Burgess, and Jury Lists.	Expenses of Parish Property.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	
£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.
120 14	..	2,394 15	..	43 8	2 1	329 13	12,367 15	325 3
61 4	62 0	1,303 18	..	21 7	11 0	78 4	9,377 11	330 10
24 19	..	738 18	8 2	14 6	..	25 7	4,677 13	237 15
28 10	47 0	805 17	..	6 16	15	143 15	6,986 13	218 15
80 2	..	306 17	..	29 5	..	85 7	8,517 10	242 5
63 9	..	1,881 9	251 4	26 13	2 18	175 14	10,838 0	394 10
60 3	..	1,556 11	15 14	13 4	3 2	124 19	8,087 12	171 7
48 6	..	1,352 16	592 15	63 2	8 13	189 3	8,822 19	340 0
28 15	970 3	829 3	..	2 14	4	74 13	6,625 7	303 12
368 3	..	3,558 6	..	44 1	..	1,109 10	20,094 14	379 14
15 17	47 10	200 16	..	5 13	3 5	53 7	3,153 5	135 14
62 11	222 19	1,678 13	..	5 14	4	145 5	15,393 14	627 9
97 11	..	1,381 12	..	34 14	..	294 1	6,361 7	64 0
45 2	..	900 16	548 6	3 2	2 2	123 17	9,166 2	283 15
75 5	..	828 11	..	23 6	15	324 5	3,095 4	35 16
27 17	5 5	93 11	..	5	1 12	26 13	3,208 18	112 10
21 4	120 0	552 12	209 6	9 8	7 12	247 15	6,329 16	280 12
56 11	170 0	461 12	230 0	9 16	11 11	176 15	7,680 5	393 5
29 10	..	465 5	..	6 2	23 0	54 0	3,377 3	115 0
68 7	..	2,562 13	..	98 15	14 0	157 15	8,844 10	205 0
68 4	273 7	1,824 8	5 7	90 12	..	268 3	12,726 17	334 10
42 4	..	136 16	..	23 1	..	413 10	3,437 0	45 0
36 2	..	854 8	..	10 1	14 5	42 2	4,581 17	159 3
104 7	..	1,549 17	5 1	..	..	932 0	10,919 10	185 0
161 14	..	3,195 12	6,376 15	64 13	236 9	1,753 9	28,697 8	700 0
47 1	..	1,115 11	..	29 4	2 17	71 13	6,523 10	233 3
59 3	..	1,097 15	175 3	7 5	6	261 2	6,539 11	233 14
109 12	..	1,856 12	1,000 14	38 11	..	140 18	10,503 14	415 15
41 14	..	1,728 1	244 19	5 8	4 6	227 1	8,608 8	501 7
41 19	503 3	1,355 11	1,251 16	13 5	..	235 7	12,622 0	296 10
68 16	..	1,615 11	..	50 3	49 1	188 3	12,174 5	356 10
68 10	239 10	1,784 13	..	25 10	21 10	437 4	11,824 17	320 0
41 13	..	1,680 18	..	28 6	11 4	124 12	7,208 10	230 0
149 11	..	..	..	..	..	618 13	7,887 8	220 0
33 19	31 12	1,168 7	..	28 16	2 16	79 0	9,257 2	430 16
59 19	..	809 8	..	54 7	21 17	201 1	6,458 11	113 8
30 13	30 0	974 8	..	4 19	..	219 10	7,113 13	265 0
57 13	..	1,891 2	..	5 11	28 1	127 1	9,576 15	474 5
27 4	3 3	883 1	..	1 16	135 19	592 10	6,518 17	228 0
7 17	..	194 2	62 3	14	2 15	30 0	1,257 15	43 17
51 19	8 8	1,534 9	..	10 6	..	209 5	9,574 6	225 0
28 1	43 0	352 0	3 17	7 2	..	257 17	5,902 18	149 4

NAMES OF UNIONS.	RECEIPT.			EXPENDITURE.			
	Amount of Money levied by Assessment.	Received from all other Sources, in Aid of Poor Rate.	Total Amount of Money Received for the Relief, &c., of the Poor.	Amount of Money Expended in the Relief, &c., of the Poor.	Amount of Money Expended in Law Charges. (Parochial and Union).	Expenses of Proceedings before Magistrates, and Constables' Expenses (Union and Parochial).	Amount of Fees Paid to the Vaccinat- under the Vaccinat- Extens- Act.
	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£.
Flegg, East and West . . . }	4,352 0	67 13	4,419 13	3,421 12	41 15	27 1	17
Foleshill . . .	4,198 10	8 11	4,207 1	2,845 6	343 3	19 11	35 1
Fordingbridge . .	4,622 19	32 11	4,655 10	3,722 13	157 0	..	..
Forehoe . . .	7,952 1	125 12	8,077 13	6,467 15	6 6	33 5	41 1
Freebridge Lynn .	6,847 6	19 8	6,866 14	5,192 13	25 15	30 6	125
Frome . . .	15,638 9	106 11	15,745 0	13,180 2	407 4	130 19	38 1
Fulham . . .	12,653 7	141 7	12,794 14	8,152 10	3 9	100 6	63
Fylde, The . . .	6,371 16	212 9	6,584 5	3,922 12	11 14	21 16	18 1
G.							
Gainsborough . .	9,243 9	157 8	9,400 17	6,607 17	134 14	168 2	37 1
Garstang . . .	5,920 11	191 14	6,112 5	3,953 16	..	..	93 1
Gateshead . . .	11,157 12	122 7	11,279 19	8,170 13	35 14	68 9	65 1
George, St., in the East* . . . }	19,382 8	1,277 19	20,660 7	14,525 0	..	30 5	51 1
George, St., Han- over Square || . . }	43,411 12	2,401 5	45,812 17	23,709 5	328 0	..	41 1
George, St., the Martyr* . . . }	19,088 16	739 2	19,827 18	13,333 16	448 8	..	..
Germans St. . .	7,227 11	38 11	7,266 2	6,090 18	49 5	53 13	18 1
Giles, St. in the Fields, and St. George, Blooms- bury || . . . }	25,031 3	779 9	25,810 12	14,298 11	250 17	55 13	25
Glandford Brigg .	12,278 5	87 2	12,365 7	9,055 8	252 0	214 0	73 1
Glendale . . .	5,390 3	35 12	5,425 15	4,041 18	47 0	27 5	18 1
Glossop . . .	1,265 1	98 17	1,363 18	869 14	28 15	24 15	15
Gloucester . . .	11,240 3	97 3	11,337 6	7,942 9	140 12	74 11	107 1
Godstone . . .	6,637 0	199 11	6,836 11	5,008 2	160 18	199 9	62
Goole . . .	5,454 7	110 8	5,564 15	4,276 14	8 1	59 6	18
Grantham . . .	8,029 16	126 10	8,336 6	6,115 0	135 10	72 14	47 1
Gravesend and Milton . . . }	5,489 12	36 6	5,525 18	3,135 0	128 4	37 6	4
Greenwich . . .	31,956 13	158 12	32,115 5	21,722 19	403 8	161 1	142 1
Guildford . . .	15,120 16	995 7	16,116 3	12,994 14	98 4	147 17	100 1
Guilthcross . . .	8,316 5	74 7	8,390 13	7,466 10	4 0	45 7	35
Guisborough . .	4,831 2	58 3	4,889 5	3,406 11	24 8	39 12	9 1
H.							
Hackney . . .	18,005 6	375 0	18,380 6	11,704 0	328 18	51 14	44 1
Hailsham . . .	9,515 6	360 19	9,876 5	8,262 1	21 5	43 11	27
Halifax . . .	26,714 9	1,019 15	27,734 4	16,855 17	857 5	377 9	227
Halsted . . .	11,234 9	17 13	11,252 2	8,769 11	164 6	91 13	94
Haltwhistle . .	1,730 1	7 0	1,737 1	1,287 11	..	8 8	5

EXPENDITURE.									
Payments Account of the Registration Act, viz.:— Fees to Magistrates and Registrars. Outlay for Stationery Offices, Books and Forms.	Payments under the Parochial Assessments Act (for Surveys, Valuations, &c.), and Loans repaid under the same.	Payments for or towards the County or Borough Rate.	Payments for or towards the County and Local Police Forces, (if any, and if not paid out of the County or Boro' Rate and included therewith.)	Costs of Voters, Burgess, and Jury Lists.	Expenses of Parish Property.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	Medical Relief.	
£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	
26 18	..	962 5	..	17 15	8 18	52 17	4,576 2	80 15	
49 10	39 2	581 12	..	8 6	12	91 12	4,014 12	139 1	
20 17	63 0	323 18	231 12	..	..	55 12	4,574 12	156 9
43 7	..	1,190 8	..	21 16	6 6	109 0	7,919 17	240 10	
42 15	..	1,250 15	..	18 14	2 3	220 16	6,909 5	245 0	
81 6	..	651 18	..	27 12	3	322 18	14,840 19	418 10	
62 8	175 0	1,120 6	2,082 13	30 8	17 19	426 18	12,235 5	328 18	
56 2	211 1	1,485 19	573 10	8 2	1 10	75 15	6,386 18	161 8	
78 7	..	1,851 15	..	54 10	17 16	170 18	9,121 10	177 16	
34 6	..	1,427 4	..	..	..	167 6	5,676 3	132 12
127 13	..	1,759 9	..	84 17	30 9	527 0	10,869 19	162 12	
161 8	..	1,859 14	2,945 5	87 3	..	871 13	20,532 6	389 4	
181 6	..	8,354 1	15,328 6	288 1	..	1,428 14	49,659 11	742 6	
166 15	4 8	3,025 6	2,624 14	98 9	..	713 18	20,415 7	261 8	
44 17	..	570 16	..	8 19	6 1	269 11	7,112 19	171 0	
200 0	..	3,182 8	6,341 18	119 14	578 16	63 0	25,115 19	845 0	
81 14	..	2,223 11	..	44 4	2 4	272 11	12,224 2	285 15	
41 7	..	902 13	..	3 17	..	161 8	5,244 6	83 0	
56 1	..	336 11	..	4 12	..	83 6	1,419 10	24 3	
101 6	20 0	1,481 4	..	31 7	..	395 16	10,295 4	300 0	
14 0	..	928 1	..	6 12	168 18	113 6	6,661 13	235 12	
47 4	..	960 16	..	7 9	6 0	80 2	5,459 15	131 4	
97 1	..	1,675 16	..	30 2	11 7	298 5	8,483 14	250 5	
56 13	..	1,413 14	..	21 8	..	1,804 5	6,600 19	135 5	
286 3	..	1,907 1	4,672 6	132 2	70 2	2,156 4	31,653 8	453 6	
68 16	6 6	2,166 19	..	37 10	5 16	441 12	16,068 7	645 10	
36 14	..	1,071 0	..	12 10	8 17	181 8	8,861 11	316 2	
30 7	..	735 16	..	1 18	4 7	94 15	4,347 6	105 0	
131 12	51 17	2,284 1	4,683 17	154 6	13 14	1,102 16	20,551 5	361 16	
36 18	403 12	935 19	..	10 7	45 19	212 5	9,999 3	438 12	
400 19	..	3,382 12	..	162 2	40 11	586 7	22,890 2	521 5	
61 4	..	973 10	..	1 14	2 7	192 4	10,350 18	449 18	
15 17	..	277 8	..	7	..	23 5	1,617 18	25 11	

NAMES OF UNIONS.	RECEIPT.			EXPENDITURE.			
	Amount of Money levied by Assessment.	Received from all other Sources, in Aid of Poor Rate.	Total Amount of Money Received for the Relief, &c., of the Poor.	Amount of Money Expended in the Relief, &c., of the Poor.	Amount of Money Expended in Law Charges (Parochial and Union).	Expenses of Proceedings before Magistrates, and Constables' Expenses (Union and Parochial).	Amount of Fees Paid for the Vaccination under the Vaccination Act.
	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£.
Hambleton . . .	7,998 5	26 0	8,024 5	7,083 10	1 10	145 9	12
Hardingstone . . .	5,474 18	18 15	5,493 13	4,388 13	38 14	52 19	70
Hartismere . . .	12,197 17	732 15	12,930 12	10,081 14	131 13	..	81
Hartley Wintney . . .	6,126 7	85 6	6,211 13	4,795 8	122 18	24 12	44
Haslingden . . .	7,437 15	142 7	7,580 2	4,554 10	64 13	32 9	54
Hastings . . .	6,611 0	160 5	6,771 5	4,902 9	104 16	47 8	17
Hatfield . . .	3,041 6	137 19	3,179 5	2,070 1	5 3	8 13	21
Havant . . .	3,986 10	24 12	4,011 2	2,895 7	69 14	17 4	..
Haverfordwest . . .	12,330 16	34 7	12,365 3	9,457 13	31 17	137 9	4
Hay . . .	5,906 1	27 6	5,933 7	4,530 3	9 8	37 17	5
Hayfield . . .	2,504 18	27 19	2,532 17	1,887 6	76 19	47 3	20
Headington . . .	5,964 11	80 3	6,044 15	5,346 4	60 8	50 17	..
Headley & . . .	1,326 3	24 10	1,350 13	1,065 6	42 6	8 7	3
Helmsley . . .	2,988 6	78 15	3,067 1	2,924 9	29 8	18 2	21
Helston . . .	8,161 12	363 15	8,525 7	6,520 10	521 18	101 13	13
Hemel Hempstead . . .	6,036 16	43 13	6,080 9	4,007 3	3 0	18 8	1
Hendon . . .	11,274 0	115 19	11,389 19	6,240 15	32 19	161 3	32
Henley . . .	11,787 13	79 8	11,867 1	10,241 13	108 6	208 6	41
Henstead . . .	8,137 17	122 12	8,260 9	6,929 7	11 12	73 12	30
Hereford . . .	12,891 7	251 15	13,143 2	9,284 12	170 9	128 15	..
Hertford . . .	6,552 1	29 3	6,581 4	5,062 11	32 17	45 13	..
Hexham . . .	9,554 9	76 0	9,630 9	8,094 14	22 1	28 9	19
Highworth and Swindon . . .	10,498 8	164 19	10,663 7	7,308 19	148 5	75 2	26
Hinckley . . .	6,825 15	6 4	6,831 19	6,158 1	..	33 19	29
Hitchin . . .	12,886 7	210 1	13,096 8	10,000 7	20 11	67 4	25
Holbeach . . .	10,662 10	98 2	10,760 12	6,268 13	52 14	297 8	64
Holborn . . .	17,769 11	541 18	18,311 9	10,171 7	..	9 3	8
Hollingbourn . . .	10,352 13	85 12	10,438 5	8,508 9	30 15	129 7	91
Holsworthy . . .	4,165 11	21 9	4,187 0	3,314 15	217 17	36 17	12
Holywell* . . .	13,460 18	366 12	13,827 10	10,358 0	41 17	51 3	54
Honiton . . .	12,945 5	52 6	12,997 11	10,507 6	202 8	155 14	13
Hoo . . .	1,461 12	1 19	1,463 11	1,256 6	..	..	9
Horncastle . . .	11,909 15	193 2	12,093 17	9,288 14	160 7	..	22
Horsham . . .	8,492 12	55 6	8,547 18	6,785 18	28 11	122 18	24
Houghton le Spring . . .	4,937 7	116 11	5,053 18	3,403 14	240 19	72 12	15
Howden . . .	6,441 19	95 19	6,537 18	4,873 12	200 2	55 6	21
Hoxne . . .	10,699 18	38 7	10,736 5	7,976 5	17 6	57 10	120
Huddersfield . . .	21,194 15	1,644 12	22,839 7	15,176 9	593 12	517 2	242
Hungerford . . .	12,374 0	135 3	12,509 3	9,633 5	95 14	109 17	28
Huntingdon . . .	11,350 10	148 10	11,499 0	8,307 14	112 0	140 4	72
Hursley . . .	1,249 11	525 4	1,774 15	984 5	15 19	5 4	1
I.							
James, St., Clerk- enwell . . .	21,667 11	2,388 19	24,056 10	14,290 5	..	2 18	56
James, St., West- minster . . .	11,506 6	1,244 4	12,750 10	13,777 19	34 4	..	2

* No Return was received from the Holywell Union for 1846—the

EXPENDITURE.									
Payments account of the Administration, viz:— to men and istrars. lay for er Offices, ks, and orms.	Payments under the Parochial Assessments Act (for Surveys, Valuations, &c.), and Loans repaid under the same.	Payments for or towards the County or Borough Rate.	Payments for or towards the County and Local Police Forces, (if any, and if not paid out of the County or Boro' Rate and included there- with).	Costs of Voters, Burgess, and Jury Lists.	Expenses of Parish Property.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	Medical Relief.	
£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	
28 4	..	931 4	..	12 8	..	55 13	8,270 16	328 13	
30 13	..	985 18	..	4 14	4	78 11	5,650 13	177 10	
64 11	..	2,057 11	..	..	55 0	245 9	12,717 6	375 0
37 8	..	581 15	436 7	2 9	16	74 19	6,120 13	250 0	
93 6	..	2,256 18	..	..	44 7	136 2	7,336 8	98 16
45 18	15 0	1,154 15	91 17	55 15	..	320 19	6,756 1	149 11	
16 3	..	819 7	..	5 6	5 11	46 15	2,998 13	89 6	
18 17	116 2	316 18	146 0	6 3	5 1	25 3	3,616 9	168 16	
03 0	73 8	2,051 1	..	30 15	2 2	166 10	12,058 6	316 17	
40 14	..	1,298 2	..	10	..	37 17	5,960 7	184 5	
34 5	..	333 12	..	13 2	4 15	116 14	2,527 8	66 5	
47 17	..	550 15	..	22 3	9	62 19	6,111 12	163 0	
11 15	..	125 15	56 17	4	..	15 0	1,328 10	10 0	
40 17	..	36 6	..	7 13	0 19	33 17	3,112 16	125 10	
01 14	..	670 14	..	25 10	328 17	512 14	8,779 15	282 15	
38 18	95 3	1,112 6	..	4 18	..	62 0	5,343 0	163 0	
37 14	..	1,367 12	2,558 1	63 8	5	183 12	10,677 15	355 17	
52 10	..	1,088 6	..	11 9	2 1	76 11	11,830 14	375 0	
31 11	..	1,267 7	..	21 11	15 17	83 1	8,464 12	233 13	
78 2	35 0	2,077 12	..	62 8	4 17	314 14	12,156 9	373 10	
39 5	..	1,157 18	..	13 15	28 19	211 7	6,592 5	327 11	
33 18	..	1,163 4	..	9 1	..	270 9	9,691 4	122 12	
58 8	230 0	2,342 7	..	14 11	13 5	291 9	10,508 8	280 0	
57 0	..	778 3	132 7	4	..	123 0	7,312 9	159 15	
57 7	..	2,450 11	..	7 8	1 15	112 9	12,753 2	415 10	
8 12	23 2	2,253 1	..	36 8	4 14	328 7	9,407 5	298 9	
24 8	..	2,357 16	3,437 1	165 13	15 13	937 12	17,226 15	355 0	
1 1	14 17	491 3	..	26 1	27 12	83 1	9,464 1	338 6	
7 8	..	475 19	..	13 17	14 16	36 1	4,159 13	110 8	
7 5	..	1,754 19	..	40 6	2 2	1,019 18	13,469 14	230 0	
1 7	32 0	1,334 13	..	29 17	6	259 14	12,596 5	458 14	
0 0	..	221 3	..	..	..	21 2	1,518 17	81 10
8 6	..	1,528 11	..	..	..	362 14	11,431 3	265 0
0 11	264 1	454 14	..	46 2	..	299 8	8,066 19	329 8	
0 6	..	1,045 10	..	17 14	..	186 13	5,032 10	75 0	
6 2	..	1,117 16	..	8 3	4 2	49 2	6,375 17	161 10	
2 6	93 10	2,016 12	..	27 16	..	156 12	10,518 5	294 18	
4 1	285 5	3,170 17	..	134 15	27 17	2,988 8	23,510 14	411 2	
2 1	236 13	1,123 14	480 5	2 3	4 18	185 9	11,962 11	472 2	
4 18	..	1,640 4	..	20 5	29 1	329 3	10,726 5	458 10	
6 15	..	..	292 19	..	14	70 5	1,377 2	76 1
6 15	..	2,221 5	4,598 1	77 15	..	575 15	22,019 13	280 13	
9 4	..	3,769 10	6,021 7	117 5	14 16	316 9	24,152 16	350 0	

urn for the Year ended Lady-day, 1845 is inserted above.

NAMES OF UNIONS.	RECEIPT.			EXPENDITURE.			
	Amount of Money levied by Assessment.	Received from all other Sources, in Aid of Poor Rate.	Total Amount of Money Received for the Relief, &c., of the Poor.	Amount of Money Expended in the Relief, &c. of the Poor.	Amount of Money Expended in Law Charges, (Parochial and Union).	Expenses of Proceedings before Magistrates, and Constables' Expenses (Union and Parochial),	Amount of Money Paid for Vaccination under Extension Act.
	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£.
Ipswich . . .	14,177 19	348 3	14,526 2	10,357 14	100 11	129 11	31
Ives, St., . . .	11,078 11	15 11	11,094 2	8,366 6	9 0	209 17	45
K.							
Keighley . . .	8,562 2	64 3	8,626 5	6,543 18	97 11	63 8	24
Kendal . . .	11,719 4	463 0	12,182 4	9,526 0	269 17	87 17	104
Kensington* . . .	13,553 11	926 17	14,480 8	8,690 9	109 6	116 10	44
Kettering . . .	11,799 12	121 14	11,921 6	9,173 3	36 14	51 19	25
Keynsham, . . .	13,472 16	51 13	13,524 9	8,500 18	271 2	96 16	33
Kidderminster. . .	13,456 2	164 2	13,620 4	7,689 1	202 9	25 18	45
Kingsbridge . . .	10,714 2	64 5	10,778 7	9,078 0	65 14	194 11	1
Kingsclere . . .	5,956 18	8 16	5,965 14	4,553 8	61 13	47 16	13
King's Lynn . . .	8,286 1	845 9	9,131 10	8,452 18	48 4	58 1	73
King's Norton. . .	11,164 1	285 14	11,449 15	6,187 8	125 11	12 5	23
Kingston on Hull ||	16,926 14	317 17	17,244 11	14,567 0	333 16	199 1	36
Kingston on Thames	10,328 7	703 17	11,032 4	8,818 5	178 17	66 5	40
Kington . . .	6,428 6	13 13	6,441 19	4,694 1	125 13	76 17	26
Knighton . . .	5,032 4	6 3	5,038 7	3,857 13	81 19	..	7
L.							
Lambeth* . . .	55,793 0	641 17	56,434 17	29,111 11	808 1	4 3	100
Lampeter . . .	4,303 1	35 16	4,338 17	3,353 18	98 13	20 6	14
Lancaster . . .	6,689 17	332 2	7,021 19	5,309 12	73 3	45 5	33
Lanchester . . .	3,619 9	14 2	3,633 11	2,302 2	40 10	36 7	38
Langport . . .	5,302 2	226 10	5,528 12	4,922 1	109 18	85 4	56
Launceston . . .	6,340 18	29 3	6,370 1	5,037 3	143 12	..	19
Ledbury . . .	6,227 2	106 18	6,334 0	4,898 7	35 16	62 10	..
Leeds* . . .	33,388 15	364 3	33,752 18	21,104 8	459 6	161 15	131
Leek . . .	6,829 3	941 2	7,770 5	4,824 12	3 7	38 1	18
Leicester . . .	24,620 15	402 19	25,023 14	15,542 5	87 17	163 12	72
Leigh . . .	7,754 7	263 13	8,018 0	4,908 19	8 10	30 10	20
Leighton Buzzard	7,057 0	7 17	7,064 17	5,153 3	2 9	66 13	104
Leominster . . .	7,050 17	32 4	7,083 1	5,433 1	87 10	51 2	14
Leonard, St., Shoreditch || . . . }	28,005 8	2,585 10	30,590 18	22,253 6	..	..	..
Lewes . . .	5,520 14	129 10	5,650 4	4,133 9	229 10	49 11	11
Lewisham . . .	9,014 11	3,250 18	12,265 9	5,098 14	135 1	68 3	24
Lexden and Wins- tree }	10,790 7	436 3	11,226 10	8,299 4	35 13	111 18	116
Leyburn . . .	3,565 8	32 13	3,598 1	3,332 2	3 13	15 18	13
Lichfield . . .	9,896 1	176 1	10,072 2	7,095 13	244 6	87 16	34
Lincoln . . .	11,158 12	332 15	11,491 7	8,533 10	147 6	128 8	57
Linton . . .	10,386 8	64 2	10,450 10	9,197 3	77 5	159 12	34
Liskeard . . .	10,427 18	336 16	10,764 14	9,162 14	299 12	85 6	59
Liverpool* . . .	79,797 19	3,206 18	83,004 17	54,028 17	430 9	507 9	421
Llandilo-fawr . . .	7,667 16	19 1	7,686 17	5,705 17	145 9	..	16
Llandovery . . .	6,058 13	113 5	6,171 18	4,389 19	126 11	33 17	80

EXPENDITURE.									
Payments under the Parochial Assessments Act (for Surveys, Valuations, &c.), and Loans repaid under the same.	Payments for or towards the County or Borough Rate.	Payments for or towards the County and Local Police Forces, (if any and if not paid out of the County or Boro' Rate and included there- with).	Costs of Voters, Burgess, and Jury Lists.	Expenses of Parish Property.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	Medical Relief.		
£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	
0 14	..	2,666 3	..	120 17	8 0	425 13	13,920 3	302 10	
6 0	..	1,342 18	..	14 16	5 15	32 14	10,103 2	278 0	
6 14	..	1,240 19	..	25 14	1 11	235 15	8,360 0	113 11	
8 9	..	1,714 4	..	19 7	19 10	456 11	12,305 19	473 1	
7 2	..	4,974 10	..	60 8	91 10	1,052 0	15,245 17	245 13	
5 16	42 13	1,612 17	..	14 2	..	25 14	11,058 11	375 0	
1 3	40 0	1,156 9	..	8 3	2 9	355 4	10,525 19	275 10	
4 3	61 14	2,705 13	..	12 8	13	441 12	11,279 7	368 18	
2 1	74 18	1,063 11	..	13 14	7 17	122 4	10,684 5	225 0	
4 10	..	773 18	..	1 15	..	56 4	5,532 4	232 14	
4 17	..	83 10	..	..	..	326 16	9,118 2	169 12
4 0	..	3,325 3	..	35 16	12 17	1,327 4	11,133 7	227 0	
8 15	..	..	..	132 17	..	984 13	16,392 2	100 0
9 19	..	1,767 12	2,202 10	29 9	10 0	606 3	13,779 12	334 0	
1 15	..	1,176 19	383 14	15 9	..	172 0	6,703 3	287 2	
6 19	..	841 0	..	15 16	..	67 14	4,898 3	146 0	
2 7	517 8	9,985 14	12,681 7	439 14	..	2,500 12	16,581 7	818 18	
2 13	50 0	586 18	..	1 13	..	68 10	4,226 19	60 0	
0 6	..	1,524 10	..	44 18	..	528 8	7,629 2	162 10	
2 1	..	915 9	..	15 16	..	152 13	3,553 14	55 3	
1 7	..	662 4	..	19 9	52 6	89 0	6,048 4	247 0	
5 16	..	582 11	..	..	..	333 18	6,162 5	197 4
6 13	50 0	888 6	..	14 16	6 8	75 6	6,068 2	275 2	
4 12	..	7,156 8	..	303 18	..	1,417 7	30,999 11	372 4	
5 12	..	1,127 7	..	4 5	11	267 11	6,359 8	216 19	
0 4	..	3,809 8	..	77 2	21 4	571 7	20,555 2	310 0	
1 19	..	2,147 2	..	27 13	15 17	90 3	7,361 10	179 7	
1 0	55 0	1,262 8	..	14 14	..	16 4	6,745 14	260 0	
9 17	..	1,053 12	..	42 14	..	99 5	6,821 12	190 0	
5 16	..	2,737 0	4,689 0	218 3	146 7	177 18	30,557 10	383 19	
4 2	..	440 16	275 11	62 18	49 16	245 13	5,542 6	136 10	
0 11	..	3,908 7	..	40 9	123 2	514 9	9,983 5	227 0	
8 4	..	1,900 9	..	..	..	158 2	10,709 18	499 12
6 15	..	511 12	..	5 2	19	14 10	3,923 12	167 8	
2 11	..	1,428 10	..	45 13	4 18	410 1	9,413 15	293 15	
7 0	..	1,597 18	..	109 7	47 0	283 14	11,011 18	282 11	
0 4	..	1,043 16	..	..	..	99 15	10,661 19	274 10
9 5	..	928 4	..	28 9	9	207 0	10,850 1	206 0	
3 14	210 0	8,514 4	..	274 3	..	6,775 6	72,235 19	1809 3	
7 10	..	505 17	569 2	..	..	194 7	7,204 7	98 0
6 4	105 0	1,152 3	..	6 12	..	96 3	6,047 7	127 16	

NAMES OF UNIONS.	RECEIPT.			EXPENDITURE.				Amount of Money Expended in Law Charges (Parochial and Union).	Expenses of Proceedings before Magistrates, and Constables' Expenses (Union and Parochial).	Amount of Money Paid for Vaccination, under the Act.
	Amount of Money levied by Assessment.	Received from all other Sources, in Aid of Poor Rate.	Total Amount of Money Received for the Relief, &c., of the Poor.	Amount of Money Expended in the Relief, &c., of the Poor.						
	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£.
Llanelly . . .	6,033 19	74 14	6,108 13	4,869 6	35 7	35 19	30			
Llanfyllin . . .	10,208 13	29 5	10,237 18	7,126 11	408 17	50 15	9			
Llanrwst . . .	6,185 8	25 12	6,211 0	4,421 10	265 7	87 19				
Loddon and Clavering . . .	8,736 0	195 0	8,931 0	6,611 7	16 6	86 8	108			
London, City of . . .	49,303 17	2,683 10	51,987 7	53,015 19	848 2	..				
London, East . . .	17,269 16	2,073 4	19,343 0	16,775 13	245 0	26 13	45			
London, West . . .	16,420 8	516 8	16,936 16	15,160 16	34 2	..	9			
Longtown . . .	3,383 6	3 1	3,386 7	2,829 19	13 10	33 0	22			
Loughbrough . . .	9,566 1	40 10	9,606 11	6,452 0	61 15	51 10	56			
Louth . . .	14,999 5	248 7	15,247 12	11,841 5	144 0	..	18			
Ludlow . . .	8,537 15	19 1	8,556 16	6,442 7	28 14	128 14	55			
Luke, St., Middlesex || . . .	21,808 5	1,255 17	23,064 2	15,951 11	..	..	105			
Luton . . .	7,332 1	45 2	7,377 3	5,934 3	..	94 0	55			
Lutterworth . . .	9,728 7	128 0	9,856 7	6,973 7	57 18	66 14	79			
Lymington . . .	5,910 4	60 19	5,971 3	4,317 14	30 15	17 7	1			
M.										
Macclesfield . . .	15,358 0	338 13	15,696 13	9,616 10	408 6	83 17	73			
Machynlleth . . .	6,890 4	14 3	6,904 7	6,008 18	39 6	53 2	21			
Madeley . . .	8,009 0	165 5	8,174 5	4,964 4	143 10	116 8	119			
Maidstone . . .	11,816 18	233 15	12,050 13	11,161 8	97 18	146 16	149			
Maldon . . .	13,113 19	232 5	13,346 4	10,347 0	267 10	105 0	31			
Malling . . .	9,764 9	89 15	9,854 4	8,940 13	149 3	64 9	30			
Malmsbury . . .	9,409 9	63 4	9,472 13	6,698 19	36 9	64 13	21			
Malton . . .	9,173 18	250 8	9,424 6	7,179 1	223 12	39 2	25			
Manchester . . .	89,813 15	2,408 6	92,222 1	67,333 4	358 8	16 19	378			
Mansfield . . .	9,481 18	328 1	9,809 19	7,052 7	494 6	121 3	14			
Margaret, St., Westminster || . . .	20,369 12	161 9	20,531 1	13,282 2	20 0	..	55			
Market Bosworth . . .	7,657 15	26 8	7,684 3	5,712 6	42 7	65 5	49			
Market Drayton . . .	4,753 16	17 5	4,771 1	3,331 9	28 19	18 0	7			
Market Harborough . . .	11,450 18	245 11	11,696 9	8,335 7	..	..	74			
Marlborough . . .	7,529 1	36 3	7,565 4	5,680 11	32 14	30 8	62			
Martin, St., in the Fields* . . .	24,520 5	435 2	24,955 7	13,028 1	232 0	..	15			
Martley . . .	7,252 10	103 11	7,356 1	4,505 0	135 4	43 1	18			
Mary-le-bone, St. || . . .	84,130 13	2,900 17	87,031 10	51,423 19	269 14	18 8	82			
Mary, St., Islington || . . .	19,561 5	3,579 14	23,140 19	11,625 13	1,163 3	..	47			
Mary, St., Newington || . . .	24,246 5	1,106 13	25,352 18	17,427 12	212 0	..	24			
Medway . . .	8,563 6	1,773 1	10,336 7	8,062 10	186 3	147 15	84			
Melksham . . .	10,554 3	183 19	10,738 2	9,769 15	279 2	84 6	29			
Melton Mowbray . . .	9,132 17	119 5	9,252 2	5,180 11	57 12	82 4	82			
Mere . . .	5,990 14	71 14	6,062 8	4,933 2	90 11	28 4	52			
Meriden . . .	6,767 6	69 12	6,836 18	4,482 6	79 5	119 9	21			
Merthyr Tydfil . . .	13,840 4	144 15	13,984 19	8,521 10	..	..	99			
Midhurst . . .	8,624 9	30 0	8,654 9	7,277 17	10 1	95 2	22			

EXPENDITURE.									
Payments account of the Administration, viz.:— Fees to Clergymen and Ministers. Salary for Clerical Offices, Books, and Forms.	Payments under the Parochial Assessments Act (for Surveys, Valuations, &c.), and Loans repaid under the same.	Payments for or towards the County or Borough Rate.	Payments for or towards the County and Local Police Forces, (if any, and if not paid out of the County or Borough Rate, and included therewith).	Costs of Voters, Burgess, and Jury Lists.	Expenses of Parish Property.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	Medical Relief.	
£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	
95 5	..	721 3	..	12 17	1 12	202 2	6,003 19	162 10	
55 16	..	2,408 3	..	14 17	..	96 14	10,170 19	220 0	
42 4	..	641 15	..	..	1 17	254 0	5,714 12	80 0
50 8	..	1,642 6	..	25 18	1	144 17	8,686 8	231 12	
..	..	..	..	..	..	2,349 10	56,213 11	542 17
03 17	..	..	..	213 8	287 17	2,005 19	19,703 13	617 5
18 5	..	..	..	..	..	1,132 18	16,455 10	424 11
28 10	..	378 19	..	8 12	..	7 3	3,322 3	51 18	
75 1	39 0	1,632 11	299 11	13 15	..	102 14	8,775 11	208 6	
08 15	49 11	2,180 18	..	..	..	449 14	14,792 9	422 0
50 2	149 3	955 13	235 1	4 10	12 11	191 5	8,253 9	366 0	
88 3	..	1,787 17	2,885 3	95 17	..	1,563 11	22,577 9	427 10	
69 10	..	1,342 5	..	10 5	5 12	91 10	7,602 18	195 0	
50 4	..	2,011 10	..	22 12	40 5	112 19	9,416 1	278 0	
44 13	109 10	517 13	194 2	16 10	5	100 2	5,349 19	213 3	
95 5	..	2,135 0	1,198 10	61 15	459 18	549 2	14,781 15	454 3	
32 10	..	683 2	..	15 0	6	202 7	7,055 19	129 4	
31 12	93 17	498 10	..	18 3	8 16	819 3	6,864 0	365 0	
18 18	47 17	389 1	..	80 0	7 9	558 0	12,757 5	580 17	
63 3	..	2,273 9	234 9	25 13	110 14	525 10	13,984 3	662 15	
57 17	..	547 14	..	17 5	234 9	112 18	10,154 18	395 4	
40 14	47 7	1,921 18	..	1 9	10 17	85 15	8,929 1	230 0	
78 7	..	1,592 7	..	10 4	..	419 16	9,568 6	228 4	
33 11	..	46,480 4	..	191 5	215 4	3,831 5	119,638 4	1,116 11	
85 0	141 0	1,275 18	..	18 10	..	257 16	9,460 4	175 5	
79 8	..	2,321 18	4,221 12	216 19	..	69 15	20,367 8	314 5	
43 0	..	1,706 1	..	7 2	22 7	59 18	7,707 7	141 0	
38 17	..	910 1	826 17	8 13	3	25 19	4,656 10	128 0	
11 7	..	2,388 2	..	..	..	299 5	11,138 5	340 0
24 1	..	537 13	..	15 1	4 17	195 11	6,582 18	160 0	
35 6	..	3,315 11	7,544 18	95 3	237 10	258 15	24,812 4	370 0	
35 12	..	1,677 4	..	18 4	51 12	100 16	6,585 3	210 0	
18 3	..	11,203 14	20,517 6	192 3	..	1,175 18	85,331 17	1,845 6	
31 18	27 15	3337 16	4,887 18	171 5	..	424 14	21,867 6	306 14	
5 11	33 14	4,045 0	3,539 8	51 18	..	94 19	25,624 4	453 18	
20 6	..	964 6	..	118 2	70 18	753 5	10,508 4	143 4	
4 9	17 8	741 14	..	27 3	6 11	174 3	11,183 13	259 0	
6 16	..	3,455 3	..	33 4	4 1	67 9	9,019 5	241 0	
3 10	..	645 6	..	6 12	9 10	38 11	5,827 8	195 16	
1 1	..	506 17	..	5 1	19	248 15	5,505 4	238 3	
0 6	..	3,629 3	..	..	..	503 17	12,974 11	140 0
5 18	177 12	497 19	..	6 12	328 3	36 12	8,497 19	379 13	

NAMES OF UNIONS.	RECEIPT.			EXPENDITURE.			
	Amount of Money levied by Assessment.	Received from all other Sources, in Aid of Poor Rate.	Total Amount of Money Received for the Relief, &c., of the Poor.	Amount of Money Expended in Relief, &c., of the Poor.	Amount of Money Expended in Law Charges (Parochial and Union).	Expenses of Proceedings before Magistrates, and Constables' Expenses (Union and Parochial).	
	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	
Mildenhall. . . .	6,186 6	110 3	6,296 9	3,927 6	10 10	45 4	
Milton	4,910 7	82 7	4,992 14	4,321 2	26 1	114 17	
Mitford and Laun- ditch }	18,883 15	109 2	18,992 17	14,045 3	61 11	123 10	
Monmouth	10,806 17	298 6	11,105 3	6,439 17	65 15	84 10	
Montgomery and Poole † }	8,139 16	23 5	8,163 1	5,676 12	83 15	48 7	
Morpeth	5,535 6	20 19	5,556 5	4,446 2	94 14	50 3	
Mutford and Loth- ingland }	7,279 8	73 15	7,353 3	4,812 11	8 1	37 1	
N.							
Nantwich	13,959 11	107 11	14,067 2	9,869 3	526 19	58 14	
Narberth	8,402 15	75 2	8,477 17	6,360 3	88 17	95 8	
Neath	9,813 0	86 16	9,899 16	7,750 18	79 14	61 15	
Neots, St. . . .	9,052 18	93 7	9,146 5	8,199 5	47 18	145 18	
Newark	8,739 18	277 17	9,017 15	5,997 10	164 7	50 7	
Newbury	17,218 14	233 11	17,452 5	14,003 7	265 4	128 19	
Newcastle-in-Emlyn	7,163 10	34 4	7,197 14	5,527 11	76 3	30 5	
Newcastle-under- Lyme }	5,028 18	356 7	5,385 5	3,741 4	3 0	35 14	
Newcastle-upon- Tyne }	23,014 8	657 3	23,671 11	21,998 12	248 4	101 9	
Newent	7,656 4	99 5	7,755 9	5,015 13	68 15	41 14	
New Forest . . .	8,436 19	95 6	8,532 5	6,517 12	240 11	15 16	
Newhaven	3,348 18	62 17	3,411 15	2,464 10	18	38 18	
Newmarket . . .	18,832 18	217 0	19,049 18	13,761 18	76 10	167 0	
Newport (Mon- mouth) }	13,091 3	165 1	13,256 4	8,309 19	152 5	154 7	
Newport (Salop) .	4,877 11	132 12	5,010 3	3,386 16	5 14	22 4	
Newport Pagnell .	12,524 0	52 0	12,576 0	9,645 6	34 12	265 8	
Newton Abbot . .	15,980 17	123 9	16,104 6	12,868 8	322 12	306 0	
Newtown and Llan- idloes }	15,699 0	216 2	15,915 2	12,311 1	185 14	148 18	
Northallerton . .	5,280 11	150 10	5,431 1	4,310 4	94 1	63 19	
Northampton . .	13,783 19	76 17	13,860 16	8,482 4	14 17	99 10	
North Aylesford .	7,913 4	55 14	7,968 18	5,897 18	83 5	172 7	
Northleach . . .	6,680 9	4 19	6,685 8	4,283 17	38 0	17 5	
Northwich	11,341 14	93 7	11,435 1	7,780 15	274 9	421 0	
North Witchford .	8,674 0	25 11	8,699 11	5,540 16	23 10	27 11	
Norwich †	27,829 13	2,747 13	30,577 6	29,120 1	422 15	88 16	
Nottingham . . .	20,004 6	124 15	20,129 2	14,087 3	..	200 15	
Nuneaton	4,516 18	77 7	4,594 5	3,996 12	58 5	45 10	
O.							
Oakhham	5,074 10	25 14	5,100 4	4,041 5	79 9	31 9	
Okehampton . . .	8,939 16	39 11	8,979 7	7,342 15	75 8	84 0	
Olave, St.	12,032 10	648 16	12,681 6	6,921 7	175 12	30 3	

EXPENDITURE.									
Payments account of the Administration, viz:— Fees to Clergymen and Magistrates, Salary for Master Offices, Books, and Forms.	Payments under the Parochial Assessments Act (for Surveys, Valuations, &c.), and Loans repaid under the same.	Payments for or towards the County or Borough Rate.	Payments for or towards the County and Local Police Forces, (if any and if not paid out of the County or Boro' Rate, and included therewith).	Costs of Voters, Burgess, and Jury Lists.	Expenses of Parish Property.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	Medical Relief.	
£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	
42 9	16 16	1,118 16	..	7 2	0 3	84 8	5,311 4	172 10	
40 3	..	535 0	..	7 0	0 2	143 1	5,227 7	175 0	
89 4	..	2,831 4	..	41 4	6 3	256 14	17,561 9	478 7	
124 14	..	1,776 11	272 17	46 7	1 6	286 5	9,156 13	280 17	
36 3	..	1,755 19	174 19	54 4	..	238 8	8,072 9	169 12	
38 14	..	719 1	2 1	..	1 0	197 5	5,563 7	76 5	
48 12	30 5	1,651 17	..	17 5	2 4	131 1	6,829 13	138 14	
32 14	67 17	2,048 6	675 3	1 10	1 13	311 17	13,734 18	337 8	
57 3	..	1,062 17	..	3 12	25 17	249 0	7,962 1	179 2	
12 13	..	1,639 10	..	13 17	..	144 11	9,842 8	195 7	
58 12	..	1,183 11	..	10 6	22 18	58 15	9,777 11	429 5	
84 13	..	2,807 5	..	64 4	14 11	189 6	9,408 18	262 13	
86 15	187 18	1,820 0	..	16 17	57 11	186 10	16,836 14	542 7	
50 6	..	617 19	366 13	4 16	10	211 12	6,885 15	150 0	
62 2	5 0	875 8	249 12	13 15	..	159 6	5,193 1	103 0	
38 19	..	64 15	..	172 3	50 9	998 4	23,943 12	405 10	
33 9	..	1,637 17	..	3 17	4 15	166 12	6,997 3	185 0	
44 12	..	388 12	198 9	10 2	..	91 18	7,533 14	326 3	
18 17	..	590 18	..	3 0	17 15	96 2	3,240 10	120 0	
80 11	348 19	2,058 11	268 18	..	12 15	302 5	17,134 6	320 4	
96 19	..	2,275 8	813 12	28 11	35 0	513 18	12,390 4	230 0	
56 13	..	1,053 4	..	17	..	136 5	4,686 9	161 19	
81 3	..	2,013 7	..	32 2	22 16	141 17	12,287 6	276 6	
36 5	228 0	1,588 11	..	41 7	21 16	387 16	15,989 10	374 2	
80 2	196 6	1,962 8	..	42 5	..	137 6	15,143 16	527 7	
39 8	..	616 16	..	10 4	..	140 1	5,288 3	116 12	
29 6	..	3,230 9	..	29 19	10 2	394 5	12,486 16	255 16	
48 0	..	464 7	..	36 6	24 10	381 16	7,141 13	283 4	
27 4	..	1,837 13	..	1 12	..	34 0	6,252 2	206 12	
92 14	..	1,524 17	..	16 14	2 15	432 7	10,601 18	332 6	
57 5	20 0	1,497 14	860 15	18 5	..	12 18	8,107 11	261 15	
11 13	..	..	..	329 19	..	328 5	30,553 11	657 8
80 13	..	4,893 9	..	83 2	53 9	80 13	19,637 11	331 13	
..	..	39 8	189 15	5 4	1 0	149 11	4,485 5	170 15	
40 3	..	897 9	95 17	22 17	7	48 19	5,292 15	149 11	
59 13	32 4	894 6	..	18 1	11 8	223 2	8,835 11	183 11	
87 15	..	1,401 3	2,365 7	52 9	..	746 10	11,811 17	252 1	

NAMES OF UNIONS.	RECEIPT.			EXPENDITURE.				An nual Rate paid by Vaccinators &c.
	Amount of Money levied by Assessment.	Received from all other Sources, in Aid of Poor Rate.	Total Amount of Money Received for the Relief, &c., of the Poor.	Amount of Money Expended in the Relief, &c., of the Poor.	Amount of Money Expended in Law Charges (Parochial and Union.)	Expenses of Proceedings before Magistrates, and Constables' Expenses (Union and Parochial).		
	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£.
Oldham . . .	11,079 7	1,920 13	13,000 0	9,470 15	88 4	77 18	14 10	14 10
Ongar . . .	7,105 1	68 3	7,173 4	5,541 14	89 13	58 15	2 10	2 10
Ormskirk . . .	9,453 13	124 13	9,578 6	4,295 8	23 12	33 12	8 10	8 10
Orsett.. . . .	8,339 2	12 0	8,351 2	5,036 11	104 3	85 3	2 10	2 10
Oswestry† . . .	6,325 17	120 4	6,446 1	3,782 9	40 5	6 11		
Oundle . . .	8,110 15	108 15	8,219 10	6,278 0	37 2	64 13	9 10	9 10
Ousebourne, Great§	5,209 12	131 15	5,341 7	3,859 7	36 7	80 7		
Oxford† . . .	6,796 17	331 14	7,128 11	6,184 11	58 1	14 9		
P.								
Paddington* . . .	13,461 18	536 14	13,998 12	4,347 12	50 1	10 6	2 10	2 10
Pancras, St., Mid- dlesex|| . . . }	50,655 14	1,712 8	52,368 2	21,794 0	493 5	432 14	7 10	7 10
Pateley Bridge . . .	3,411 15	61 14	3,473 9	2,587 16	20 16	7 0	2 10	2 10
Patrinton . . .	4,648 14	53 4	4,701 18	3,251 9	7 19	22 0	1 10	1 10
Pembroke . . .	8,244 1	54 14	8,298 15	6,308 2	204 17	47 19	3 10	3 10
Penkridge . . .	5,017 11	56 17	5,074 8	3,719 11	57 6	68 8	1 10	1 10
Penrith . . .	6,869 3	213 18	7,083 1	5,421 7	33 15	59 5		
Penzance . . .	6,673 17	184 19	6,858 16	5,080 15	270 7	155 0	7 10	7 10
Pershore . . .	6,293 5	139 16	6,433 1	4,105 1	237 7	30 16	3 10	3 10
Peterborough . . .	16,270 0	217 12	16,487 12	11,085 14	193 16	189 16	7 10	7 10
Petersfield. . .	5,867 4	13 7	5,880 11	4,863 3	19	26 10	1 10	1 10
Petworth ^a . . .	6,000 17	155 1	6,155 18	5,617 3	..	7 19	5 10	5 10
Pewsey . . .	7,257 12	23 7	7,280 19	6,910 12	22 12	89 18	3 10	3 10
Pickering . . .	2,924 5	49 11	2,973 16	2,632 19	..	..	2 10	2 10
Plomesgate . . .	12,377 5	519 18	12,897 3	9,976 10	19 4	61 7	14 10	14 10
Plymouth|| . . .	10,714 1	591 13	11,305 14	10,615 2	99 19	48 2	4 10	4 10
Plympton, St. Mary	9,162 16	82 12	9,245 8	7,189 16	216 17	..	4 10	4 10
Pocklington . . .	6,268 13	300 6	6,568 19	5,257 2	155 18	31 1	2 10	2 10
Pontypool . . .	6,558 3	71 16	6,629 19	4,196 7	49 6	162 0	6 10	6 10
Poole (Dorset) . . .	7,456 10	31 0	7,487 10	4,828 0	210 12	48 16	6 10	6 10
Poplar . . .	22,113 8	768 2	22,881 10	12,108 5	48 18	6 1	4 10	4 10
Portsea Island. . .	21,703 10	2,994 16	24,698 6	20,025 11	44 10	107 7	4 10	4 10
Potterspurty . . .	5,073 0	97 3	5,170 3	4,137 14	6 4	71 1	1 10	1 10
Prescot. . .	11,872 15	155 8	12,028 3	6,138 1	157 12	64 2	5 10	5 10
Presteigne. . .	1,802 0	3 11	1,805 11	1,187 3	46 12	27 6	1 10	1 10
Preston . . .	16,097 3	1,212 17	17,310 0	12,503 7	142 9	69 7	12 10	12 10
Preston, East.§ . .	5,042 17	158 4	5,201 1	4,083 4	94 8	57 12		
Preston, Great§ . .	8,991 13	346 8	9,338 1	5,997 18	430 4	173 11		
Pwllheli . . .	8,183 11	4	8,183 15	6,842 3	120 17	54 11		
R.								
Radford . . .	5,293 7	148 4	5,441 11	3,451 13	88 4	65 16	4 10	4 10
Reading . . .	7,854 1	226 10	8,080 11	5,222 18	93 12	52 8		
Redruth . . .	9,195 6	59 19	9,255 5	6,304 10	107 13	230 15	10 10	10 10
Reeth . . .	3,340 3	54 7	3,394 10	2,844 12	..	17 18		

No Return for the Year ended Lady-day, 1846, had been received from the Pet

EXPENDITURE.									
Payments Account of the registration act, viz:— Fees to Clergymen and Registrars, Outlay for Master Offices, Books, and Forms.	Payments under the Parochial Assessments Act (for Surveys, Valuations, &c.), and Loans repaid under the same.	Payments for or towards the County or Borough Rate.	Payments for or towards the County and Local Police Forces, (if any, and if not paid out of the County or Boro' Rate and included there-with).	Costs of Voters, Burgess, and Jury Lists.	Expenses of Parish Property.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	Medical Relief.	
£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	
283 14	4	1,782 5	..	68 18	33 3	1,143 2	13,091 11	373 0	
33 6	..	1,458 11	..	3 9	6 17	109 7	7,327 7	541 1	
116 11	..	4,099 6	..	36 18	18 5	93 17	8,801 18	227 5	
36 5	..	1,316 10	..	4 2	..	51 9	6,656 14	301 5	
59 2	5 0	1,685 11	166 1	10 17	..	429 6	6,185 2	62 0	
68 10	..	1,626 1	..	5 4	4 6	30 6	8,211 9	264 0	
25 16	..	1,168 12	5 9	6 12	6 11	187 4	5,385 5	49 2	
78 10	..	..	..	68 9	..	13	6,404 13	100 0
108 3	..	7,734 19	..	29 13	9 0	625 6	12,936 18	109 14	
472 3	..	7,693 7	15,786 5	247 11	493 8	4,155 17	51,639 3	767 11	
28 0	..	459 0	..	4 2	7	61 6	3,194 17	40 0	
24 3	45 0	1,236 3	..	3 15	25 9	162 3	4,794 6	144 0	
73 16	..	971 19	..	25 3	17 0	70 9	7,750 15	269 0	
53 13	..	1,434 13	..	7 8	12	45 18	5,399 12	168 4	
63 16	..	1,275 9	..	17 7	7 18	220 3	7,099 1	153 0	
151 1	54 0	925 11	..	48 5	50 19	335 15	7,150 3	177 9	
39 0	..	1,800 1	..	19 16	21 11	84 2	6,371 1	317 19	
86 17	..	2,644 10	..	36 17	2	292 15	14,601 8	395 13	
32 3	..	706 3	..	2 18	..	83 18	5,732 3	190 10	
30 3	147 12	332 3	..	5 12	4 7	126 4	6,321 13	209 8	
54 5	158 13	774 5	788 17	1 3	4 17	24 14	8,859 15	285 12	
28 4	..	..	..	..	..	44 2	2,725 17	95 0
76 14	103 14	1,463 6	665 8	26 6	23 16	130 1	12,692 18	421 10	
134 13	7 5	..	..	67 12	65 18	224 17	11,305 14	163 0
50 15	..	1,241 4	..	..	..	390 13	9,131 14	244 10
59 8	..	1,020 15	..	6 8	6 5	132 5	6,690 0	179 10	
71 12	..	1,381 9	..	31 18	4 14	117 5	6,083 15	304 8	
37 19	..	1,678 9	..	36 13	1 14	161 4	7,067 18	201 7	
118 13	331 12	2,277 3	4,544 15	114 13	..	1,788 16	21,383 10	365 19	
189 9	..	3,445 6	..	95 0	..	557 13	24,507 9	335 2	
33 19	..	701 15	..	8 5	5 7	42 4	5,017 10	136 12	
167 18	..	4,676 9	..	52 5	6 2	558 1	11,878 9	170 0	
13 3	..	455 2	57 14	8 16	..	13 11	1,826 10	50 0	
316 14	..	5,274 7	..	211 15	82 10	250 2	18,970 18	611 4	
29 10	15 13	652 8	6	30 10	12 2	139 12	5,115 5	232 13	
57 15	37 9	1,803 16	4 18	18 19	27 19	473 1	9,040 0	118 0	
34 16	..	908 19	..	10 8	2 0	310 9	8,284 3	270 0	
96 11	..	702 15	..	10 7	23 5	210 0	4,691 2	128 18	
95 10	3 14	2,224 10	..	67 4	25 2	186 11	8,050 7	214 13	
154 13	149 2	815 1	..	16 14	..	735 1	8,580 6	210 9	
24 2	10 0	192 10	..	2 11	3 10	73 14	3,194 17	48 15	

nion, when this Table was prepared; the Return for 1845 is inserted above.

NAMES OF UNIONS.	RECEIPT.			EXPENDITURE.			
	Amount of Money levied by Assessment.	Received from all other Sources, in Aid of Poor Rate.	Total Amount of Money Received for the Relief, &c., of the Poor.	Amount of Money Expended in the Relief, &c., of the Poor.	Amount of Money Expended in Law Charges (Parochial and Union).	Expenses of Proceedings before Magistrates, and Constables' Expenses (Union and Parochial).	Amount of Fees Paid for the Vaccin- ation under Vaccin Act.
	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£.
Reigate . . .	9,225 4	157 17	9,383 1	7,323 10	14	158 2	26
Rhayader . . .	3,670 13	18 5	3,688 18	2,632 2	89 17	..	21
Richmond, (Surrey)	5,501 11	725 13	6,227 4	3,357 4	55 16	120 4	19
Richmond, (York)	6,174 9	48 13	6,223 2	4,080 17	115 14	28 8	3
Ringwood . . .	3,196 17	27 17	3,224 14	2,420 4	1 4	9 3	7
Risbridge . . .	11,199 17	174 15	11,374 12	9,133 7	14	50 14	19
Rochdale . . .	15,109 2	1,195 18	16,305 0	9,545 8	183 0	45 3	43
Rochford . . .	8,904 10	95 10	9,000 0	6,585 17	53 5	73 14	2
Romford . . .	15,162 2	104 17	15,266 19	8,763 12	137 15	26 4	85
Romney Marsh . .	3,525 17	98 17	3,624 14	2,979 14	33 4	33 10	1
Romsey . . .	4,985 10	75 18	5,061 8	4,296 7	37 7	9 4	4
Ross . . .	8,939 6	48 4	8,987 10	6,804 11	39 16	93 13	43
Rothbury . . .	3,366 15	38 14	3,405 9	2,853 4	16 2	24 3	17
Rotherham . . .	8,736 7	507 2	9,243 9	7,586 13	112 13	19 1	14
Rotherhithe* . .	8,153 10	971 3	9,124 13	6,199 17	431 1	8 0	26
Royston . . .	10,482 6	124 10	10,606 16	7,742 10	30 8	44 9	103
Rugby . . .	8,907 17	409 9	9,317 6	6,308 3	304 17	70 11	57
Runcorn . . .	8,133 2	152 16	8,285 18	6,404 12	112 15	53 2	..
Ruthin . . .	10,809 13	19 12	10,829 5	8,133 12	77 16	67 6	29
Rye . . .	8,240 12	42 17	8,283 9	6,236 7	126 17	39 1	..
S.							
Saddleworth with Quick . . . }	3,052 7	761 13	3,814 0	3,119 12	..	19	9
Saffron Walden . .	13,798 12	234 13	14,033 5	11,311 14	121 5	72 12	5
Salford . . .	15,749 8	878 2	16,627 10	9,969 10	276 14	..	120
Salisbury† . . .	3,794 7	33 11	3,827 18	3,922 0	19 4	3 16	1
Samford . . .	6,108 18	68 19	6,177 17	3,970 18	82 13	37 4	24
Saviour's, St. . .	15,700 14	2,113 0	17,813 14	12,111 0	49 19	3 8	55
Scarborough . . .	5,895 7	129 15	6,025 2	4,897 9	70 14	18 12	24
Sculcoates . . .	14,575 2	455 10	15,030 12	11,328 12	157 17	85 0	54
Sedbergh . . .	2,151 13	159 2	2,310 15	1,606 8	1 5	12 17	31
Sedgefield . . .	2,946 2	24 2	2,970 4	1,765 8	36 19	34 19	11
Seisdon . . .	3,944 1	32 2	3,976 3	2,181 7	43 5	46 2	12
Selby . . .	5,592 19	46 4	5,639 3	4,644 12	128 18	40 3	19
Settle . . .	7,808 5	124 14	7,932 19	5,107 16	109 3	..	21
Sevenoaks . . .	12,170 1	113 15	12,283 16	10,894 16	78 3	109 2	17
Shaftesbury . . .	7,121 19	30 18	7,152 17	5,742 5	71 5	98 14	..
Shardlow . . .	10,800 18	74 13	10,875 11	7,698 11	210 15	119 7	34
Sheffield . . .	28,928 5	2,515 1	31,443 6	22,082 9	73 11	296 6	88
Sheppey . . .	4,463 19	122 17	4,586 16	3,306 12	21 9	44 14	51
Shepton Mallet . .	14,395 4	203 16	14,599 0	12,799 8	446 13	178 16	15
Sherborne . . .	7,388 6	57 13	7,445 19	6,013 1	74 11	84 12	12
Shiffnall . . .	6,292 0	37 17	6,329 17	3,881 4	58 7	30 7	32
Shipston-on-Stour .	10,690 0	42 0	10,732 0	7,917 5	207 6	178 8	42
Shrewsbury† . . .	6,115 15	395 10	6,512 5	5,030 5	116 8	72 19	..
Skipton . . .	10,512 9	323 3	10,835 12	7,824 15	3 10	159 9	29
Skirlaugh . . .	4,003 7	85 17	4,089 4	3,362 0	38 17	26 8	12

EXPENDITURE.									
Payments on Account of the Registration Act, viz:— Fees to Clergymen and Registrars. Outlay for Register Offices, Books, and Forms.	Payments under the Parochial Assessments Act (for Surveys, Valuations, &c.), and Loans repaid under the same.	Payments for or towards the County or Borough Rate.	Payments for or towards the County and Local Police Forces, (if any, and if not paid out of the County or Borough Rate and included therewith).	Costs of Voters, Burgess, and Jury Lists.	Expenses of Parish Property.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	Medical Relief.	
£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	
37 5	..	1,672 1	..	16 10	1 1	260 13	9,496 10	378 0	
20 0	..	532 18	..	..	..	115 1	3,411 0	50 0
53 12	..	1,020 7	1,507 1	25 13	145 9	228 16	6,533 19	170 0	
34 3	..	671 6	..	8 2	..	68 6	5,010 12	95 0	
19 7	..	252 9	155 6	2 6	9 4	15 13	2,892 12	132 5	
67 16	..	586 7	..	3 11	13 3	141 11	11,016 10	275 0	
255 3	25 19	511 18	..	111 4	70 3	696 0	13,487 4	150 0	
48 14	..	1,608 13	..	9 1	5 13	225 1	8,612 17	511 0	
75 19	1020 17	2,776 17	..	8 10	..	355 0	13,249 18	385 0	
19 15	..	303 18	..	8 8	40 13	143 18	3,564 19	447 8	
31 9	..	503 11	229 1	13 11	47 1	55 6	5,227 7	230 5	
52 10	104 2	1,218 10	..	10 11	1 11	246 4	8,615 4	347 3	
16 16	..	486 6	..	1 12	1	32 18	3,448 17	82 16	
96 11	..	1,583 13	..	19 1	11 9	211 4	9,654 5	187 0	
102 15	318 17	1,245 3	1,400 15	57 8	..	112 8	9,902 15	156 4	
54 5	..	1,592 10	..	2 10	29 6	172 18	9,772 7	315 4	
66 5	..	1,114 10	1,190 10	20 15	136 3	174 7	9,443 3	290 5	
72 4	..	1,179 3	90 4	23 3	20 2	334 7	8,289 12	191 12	
50 14	..	1,432 17	..	30 18	..	87 16	9,910 1	215 0	
42 14	..	600 6	333 10	17 2	9 7	479 2	7,884 6	220 1	
60 5	..	699 7	..	13 19	16	130 6	4,035 3	47 0	
72 0	..	1,556 13	..	3 11	17 4	302 15	13,462 19	375 15	
252 16	..	2,611 8	..	..	..	1,122 2	14,353 0	178 10
38 14	..	..	..	11 0	..	27 14	4,023 10	90 6
36 19	1 1	1,015 10	817 10	15 18	..	9 13	6,012 1	301 0	
146 14	..	3,534 6	3,066 1	49 17	..	700 10	19,717 2	271 0	
75 11	..	218 5	..	..	..	62 15	5,367 8	152 10
150 18	..	937 2	..	47 7	70 15	550 5	13,381 18	192 0	
19 19	..	462 14	..	6 2	6 16	9 19	2,167 3	42 0	
18 9	..	844 9	..	11 2	..	84 1	2,807 2	51 2	
36 10	..	980 18	..	9 19	53 14	86 16	3,451 6	149 8	
38 7	99 5	932 9	..	12 15	6 9	91 11	6,014 3	129 5	
42 10	..	1,999 1	..	24 10	5 7	310 4	7,620 7	118 0	
70 5	113 12	710 14	..	21 11	2 12	229 8	12,247 19	571 1	
48 9	30 0	815 1	..	43 11	21 4	81 1	6,951 10	224 10	
89 12	114 11	1,864 3	288 5	32 4	4 17	311 14	10,768 5	302 18	
291 1	..	6,500 17	..	56 2	96 6	997 7	30,482 4	382 5	
75 6	..	479 17	..	9 19	10 1	61 4	4,060 19	150 0	
51 16	..	618 3	..	..	..	274 13	14,385 5	429 0
37 19	..	850 8	..	15 3	19	56 2	7,145 8	239 5	
43 14	79 6	1,066 5	..	..	..	25 16	5,217 9	176 18
59 14	..	1,351 0	305 6	11 13	3 11	113 3	10,189 13	308 0	
83 0	..	450 1	49 19	14 14	13 15	246 13	6,078 11	231 13	
92 9	..	2,215 16	..	44 10	25 3	485 13	10,340 12	195 13	
31 2	..	932 5	..	5 16	7 15	19 0	4,436 1	189 5	

NAMES OF UNIONS.	RECEIPT.			EXPENDITURE.			
	Amount of Money levied by Assessment.	Received from all other Sources, in Aid of Poor Rate.	Total Amount of Money Received for the Relief, &c., of the Poor.	Amount of Money Expended in the Relief, &c., of the Poor.	Amount of Money Expended in Law Charges (Parochial and Union).	Expenses of Proceedings before Magistrates, and Constables' Expenses (Union and Parochial).	Amount of Fees Paid, the Vaccination under the Extension Act.
	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£.
Sleaford . . .	9,088 2	86 8	9,174 10	6,944 15	142 7	52 12	37
Solihull . . .	5,220 3	14 12	5,234 15	3,186 11	73 9	179 9	22
Southam . . .	4,680 10	126 13	4,807 3	3,515 15	22 5	70 12	...
South Molton . . .	9,005 4	60 6	9,065 10	7,790 1	65 4	110 18	20
South Shields . . .	9,288 0	37 0	9,325 0	6,866 0	132 13	46 16	61
South Stoneham . . .	6,035 14	91 5	6,126 19	3,510 3	163 6	43 16	20
Southwell . . .	9,011 17	158 19	9,170 16	5,493 3	26 12	76 7	26
Southampton† . . .	12,905 7	150 2	13,055 9	8,852 12	326 19	48 13	77
Spalding . . .	10,596 10	102 0	10,698 10	6,093 6	29 16	261 11	42
Spilsby . . .	14,839 10	363 3	15,202 13	11,557 15	420 6	163 13	46
Stafford . . .	7,214 3	17 0	7,231 3	4,580 2	207 4	31 10	26
Staines . . .	9,960 18	51 19	10,012 17	6,485 9	66 9	124 18	15
Stamford . . .	8,188 19	211 19	8,400 18	5,816 2	152 19	80 9	59
Stepney . . .	36,469 14	2,289 17	38,759 11	22,716 18	377 12	8 1	108
Steyning . . .	6,210 3	253 12	6,463 15	4,779 0	64 19	197 16	27
Stockbridge . . .	4,076 11	10 11	4,087 2	3,455 18	23 7	23 3	12
Stockport . . .	15,140 6	546 12	15,686 18	9,601 14	187 0	75 16	109
Stockton . . .	8,127 7	142 3	8,269 10	5,228 12	60 7	55 10	53
Stoke Damerell || . . .	11,436 2	..	11,436 2	8,731 3	566 15	66 5	67
Stokesley . . .	3,699 1	109 17	3,808 18	3,152 3	26 2	20 19	7
Stoke-on-Trent . . .	12,294 17	82 11	12,377 8	7,751 13	121 16	31 1	104
Stone . . .	6,989 16	15 8	7,005 4	4,511 17	24 9	..	30
Stourbridge . . .	9,762 4	156 1	9,918 15	6,900 15	53 2	142 19	50
Stow . . .	12,099 18	170 11	12,270 9	8,271 2	207 6	55 1	87
Stow-on-the-Wold . . .	6,231 8	29 0	6,260 8	4,221 16	8 19	32 5	3
Strand . . .	24,025 0	433 1	24,458 1	13,319 9	210 19	3 7	44
Stratford-on-Avon . . .	9,694 2	74 7	9,768 9	7,662 15	160 4	289 16	55
Stratton . . .	4,282 18	16 18	4,299 16	3,465 4	99 13	21 12	22
Stroud . . .	19,051 5	174 4	19,225 9	13,198 14	107 6	106 8	54
Sturminster . . .	7,378 5	684 10	8,062 15	5,546 3	371 10	90 3	20
Sudbury . . .	21,931 19	231 18	22,163 17	16,949 9	15 8	104 3	90
Sunderland . . .	17,010 8	597 18	17,608 6	13,603 15	86 7	26 18	38
Sutton ‡ . . .	4,021 8	164 8	4,185 16	3,254 9	14 3	14 9	8
Swaffham . . .	9,792 10	21 8	9,813 18	8,033 7	30 13	51 17	54
Swansea . . .	12,233 9	280 13	12,514 2	9,220 5	272 4	200 14	52
T.							
Tamworth . . .	6,853 3	137 19	6,991 2	6,370 15	9 16	63 11	16
Taunton . . .	13,875 13	97 19	13,973 12	12,190 3	300 11	162 14	56
Tavistock . . .	9,879 16	155 4	10,035 0	7,762 14	304 17	131 18	61
Teesdale . . .	7,062 0	202 14	7,264 14	5,309 17	144 0	57 13	11
Tenbury . . .	3,546 19	94 13	3,641 12	2,380 14	12 17	..	3
Tendring . . .	13,667 0	227 18	13,894 18	9,962 7	87 13	136 4	66
Tenterden . . .	5,781 16	147 19	5,929 15	5,087 13	10 6	87 9	..
Tetbury . . .	2,769 18	1 1	2,770 19	1,604 3	1 15	30 12	27
Tewkesbury . . .	7,295 15	89 5	7,385 0	5,085 4	47 13	52 13	36
Thakeham . . .	4,493 12	26 4	4,519 16	3,570 8	22 12	71 19	4
Thame . . .	16,431 12	32 15	16,464 7	12,622 8	146 19	102 14	2

EXPENDITURE.									
Payments Account of the Registration Act, viz:— Fees to Clergymen and Registrars. Outlay for Register Offices, Books, and Forms.	Payments under the Parochial Assessments Act (for Surveys, Valuations, &c.), and Loans repaid under the same.	Payments for or towards the County or Borough Rate.	Payments for or towards the County and Local Police Forces, (if any, and if not paid out of the County or Boro- Rate and included there- with).	Costs of Voters, Burgess, and Jury Lists.	Expenses of Parish Property.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	Medical Relief.	
£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	
74 4	..	1,724 16	29 0	30 0	2 0	125 3	9,162 2	239 15	
23 19	..	648 3	..	9 4	..	303 12	4,446 17	170 6	
26 19	..	567 9	213 14	2 8	36 13	137 17	4,593 12	110 0	
69 8	..	982 19	..	15 18	7 3	161 12	9,223 11	375 0	
113 13	..	870 2	272 0	46 19	..	200 18	8,610 11	122 16	
55 2	..	1,542 16	..	24 14	..	186 0	5,546 15	202 0	
57 8	..	2,666 13	..	31 12	35 18	258 5	8,671 18	230 0	
82 13	251 15	2,982 7	..	98 0	50 0	307 11	13,078 5	184 15	
71 10	..	2,409 18	..	28 15	13	214 7	9,152 0	300 2	
82 2	..	2,270 14	..	45 15	85 2	543 12	15,220 11	565 0	
59 3	154 17	887 12	400 12	39 11	..	138 2	6,525 4	193 1	
55 12	..	916 3	1,571 6	34 4	1 15	158 18	9,430 12	310 16	
72 9	..	1,958 7	44 6	66 8	5 17	133 18	8,390 13	206 1	
349 14	..	3,117 6	5,507 15	295 6	2,261 7	2,686 8	37,429 0	711 1	
44 8	60 13	710 13	118 19	23 8	..	318 0	6,345 14	175 10	
25 17	..	756 17	..	6 18	..	5 7	4,186 3	227 1	
300 12	265 0	3,312 5	254 5	179 2	39 15	608 14	14,933 7	374 5	
117 14	..	2,252 17	..	29 3	12 16	402 12	8,213 3	217 0	
73 6	..	1,588 13	..	16 13	..	233 11	11,343 6	120 0	
40 2	..	561 9	..	2 7	6 3	51 1	3,868 0	73 6	
185 2	41 1	924 15	1,979 12	38 16	..	128 15	11,307 7	259 9	
52 11	..	1,659 0	..	..	..	273 11	6,552 2	174 10
184 9	30 0	2,186 16	..	34 16	..	134 8	9,717 8	304 7	
81 9	..	2,279 5	..	..	..	100 3	11,082 5	402 10
29 7	9 19	1,481 18	..	4 14	6 9	12 14	5,811 14	193 0	
127 13	100 0	9,364 0	..	196 10	106 18	1,966 15	25,439 11	442 13	
55 11	..	574 1	..	7 10	41 5	663 12	9,510 12	249 5	
27 2	..	347 16	..	13 17	13 14	63 5	4,074 13	87 5	
108 18	29 6	2,430 3	..	16 9	18 13	667 13	16,738 7	453 15	
28 15	..	939 0	..	8 6	5 17	245 9	7,255 9	230 1	
110 18	..	3,161 15	..	12 4	18 0	163 2	20,625 17	858 9	
190 10	..	516 16	..	127 13	..	289 4	14,879 7	264 4	
25 15	..	303 1	22 11	5 12	..	81 10	3,730 2	86 18	
46 5	..	1,329 8	..	19 7	..	62 0	9,627 13	245 0	
108 4	..	999 6	229 1	52 1	..	723 2	11,857 13	218 4	
42 0	..	917 17	..	23 15	..	111 9	7,555 5	226 5	
92 17	115 10	1,032 14	..	91 3	1 18	53 17	14,097 8	542 10	
83 3	..	1,187 17	184 8	9 3	11 9	383 1	10,119 16	167 0	
63 11	13 0	1,086 8	397 13	8 11	14 10	104 11	7,210 14	143 12	
21 8	71 10	933 3	..	..	..	57 1	3,479 19	141 11
77 12	97 9	1,089 14	1,161 11	12 2	13 11	298 6	13,003 5	427 16	
34 19	..	539 12	..	16 6	9 5	240 11	6,026 4	239 10	
26 12	..	548 12	361 16	..	..	39 8	2,640 3	112 10
46 14	15 0	2,390 6	..	27 9	..	69 3	7,680 6	263 10	
39 1	..	319 4	..	10 19	168 7	191 15	4,393 19	170 0	
48 14	..	1,255 7	..	18 11	1 4	60 18	14,259 6	557 1	

NAMES OF UNIONS.	RECEIPT.			EXPENDITURE.			
	Amount of Money levied by Assessment.	Received from all other Sources, in Aid of Poor Rate.	Total Amount of Money Received for the Relief, &c., of the Poor.	Amount of Money Expended in the Relief, &c., of the Poor.	Amount of Money Expended in Law Charges (Parochial and Union).	Expenses of Proceedings before Magistrates, and Constables' Expenses (Union and Parochial).	Amount of Fees Paid to the Vaccinator under the Vaccination Extension Act.
	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£.
Thanet, Isle of . . .	10,978 17	65 16	11,044 13	7,872 2	157 3	52 9	70 1
Thetford . . .	9,124 4	49 15	9,173 19	6,714 1	61 7	68 3	51
Thingoe . . .	13,525 7	223 13	13,749 0	9,554 15	86 7	87 2	87
Thirsk . . .	4,840 17	95 2	4,935 19	3,717 6	169 13	..	15
Thomas, St. . .	21,566 18	262 7	21,829 5	17,713 18	293 10	297 13	106
Thornbury . . .	9,690 1	199 11	9,889 12	6,032 1	38 15	42 0	6 1
Thorne . . .	5,177 18	103 13	5,281 11	4,097 18	51 5	54 14	25 1
Thrapston . . .	8,186 13	44 6	8,230 19	6,761 12	20 7	69 7	89
Ticehurst . . .	7,688 18	156 13	7,845 11	6,560 14	71 9	94 7	28
Tisbury . . .	7,737 14	174 17	7,912 11	6,063 17	127 15	32 19	30
Tiverton . . .	18,807 17	34 4	18,842 1	16,124 3	96 8	204 10	48
Todmorden . . .	9,754 5	411 16	10,166 1	6,084 12	325 4	89 11	..
Tonbridge . . .	11,779 2	21 3	11,800 5	9,583 16	29 8	110 4	60 1
Torrington . . .	8,797 13	32 8	8,830 1	7,303 17	13 8	60 18	61
Totnes . . .	12,546 17	69 6	12,616 3	10,722 6	201 18	164 6	28 1
Towcester . . .	7,226 14	817 9	7,314 3	5,935 10	29 9	77 3	34 1
Tregaron . . .	2,946 0	8	2,946 8	2,186 4	76 2	30 1	45
Truro . . .	11,130 13	237 0	11,367 13	9,578 19	233 1	102 9	120 1
Tunstead and Hap- ping . . . }	7,823 18	4 0	7,827 18	5,935 3	11 11	..	45 1
Tynemouth . . .	13,715 11	177 9	13,893 0	10,945 3	219 5	70 9	108 1
U.							
Uckfield . . .	9,033 3	125 11	9,158 14	7,002 10	45 2	44 1	41
Ulverstone . . .	8,750 16	803 5	9,554 1	6,911 15	33 1	50 11	45 1
Uppingham . . .	5,428 4	80 16	5,509 0	4,172 1	20 11	44 16	8 1
Upton on Severn . . .	7,714 6	132 13	7,846 19	5,465 5	35 17	16 16	34
Uttoxeter . . .	5,825 0	51 16	5,876 16	3,973 11	30 12	34 3	13
Uxbridge . . .	9,926 13	98 17	10,025 10	6,749 15	92 5	170 19	86 1
W.							
Wakefield . . .	17,040 18	792 18	17,833 16	12,296 11	805 10	289 18	19 1
Wallingford . . .	10,916 19	23 4	10,940 3	9,150 17	277 14	67 11	34
Walsall . . .	9,151 15	191 11	9,343 6	5,858 0	139 3	118 0	69 1
Walsingham . . .	16,182 18	37 16	16,220 14	12,394 7	103 3	..	39
Wandsworth and Clapham . . . }	22,638 14	200 4	22,838 18	13,914 16	16 7	133 1	67 1
Wangford . . .	10,258 3	47 9	10,305 12	7,105 6	104 11	..	33 1
Wantage . . .	13,649 5	85 9	13,734 14	9,745 19	92 4	131 5	15
Ware . . .	10,596 0	64 14	10,660 14	7,824 1	51 8	65 5	4 1
Wareham and Pur- beck . . . }	9,408 19	49 4	9,458 3	8,106 7	17 11	100 4	21 1
Warminster . . .	13,149 11	219 13	13,369 4	11,168 14	96 12	46 10	38
Warrington . . .	11,329 17	571 9	11,901 6	7,877 12	208 8	116 11	29
Warwick . . .	19,151 3	214 12	19,365 15	13,341 2	118 17	160 10	32
Watford . . .	9,636 0	46 3	9,682 3	6,452 11	2 5	26 6	106

EXPENDITURE.								
Payments account of the Administration ; viz :— to men and istrars. lay for er Offices, oks and orms.	Payments under the Parochial Assessments Act (for Surveys, Valuations, &c.), and Loans repaid under the same.	Payments for or towards the County or Borough Rate.	Payments for or towards the County and Local Police Forces, (if any, and if not paid out of the County or Boro' Rate and included there- with).	Costs of Voters, Burgess, and Jury Lists.	Expenses of Parish Property.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	Medical Relief.
£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.
83 17	35 4	1,903 14	..	22 4	19	93 7	10,291 16	334 0
86 0	..	1,746 17	..	32 12	1 11	242 12	9,004 9	304 12
55 6	..	2,524 10	..	8 0	1 13	183 6	12,588 0	394 10
44 11	..	668 14	..	..	..	109 4	4,724 9	106 17
46 2	..	2,483 4	30 0	32 13	34 1	657 8	21,794 12	639 19
41 15	22 0	2,898 19	..	12 8	6 2	265 18	9,366 17	197 11
51 7	..	1,191 16	..	22 0	3 7	193 1	5,691 7	124 10
46 6	..	1,097 18	..	14 11	..	26 13	8,125 16	268 1
43 17	90 4	665 7	..	10 13	1 0	320 16	7,886 15	317 0
28 4	..	955 19	..	10 19	31 1	107 16	7,388 12	246 0
94 13	88 0	2,245 16	..	32 1	3 11	393 2	19,330 11	481 3
07 8	..	840 6	..	23 2	7 13	150 2	7,627 18	105 0
73 0	161 8	619 17	..	26 5	1 13	184 0	10,850 3	387 11
50 13	..	791 12	..	12 8	29 17	147 8	8,471 7	179 0
95 4	85 13	1,510 4	..	42 17	6 4	288 0	13,145 7	303 18
37 17	..	1,074 19	..	8 13	13 7	91 8	7,303 2	235 0
32 11	..	458 0	..	5 3	12	122 4	2,956 6	29 0
41 15	..	1,088 6	..	25 14	39 15	716 12	12,047 2	374 12
48 10	83 0	1,662 11	..	..	..	191 11	7,977 17	246 11
81 0	..	1,423 19	..	72 11	34 17	660 17	13,716 12	260 11
68 9	271 14	1,032 8	..	..	30 11	315 10	8,851 14	499 13
02 6	57 8	2,725 0	..	17 11	2 3	242 2	10,187 8	319 15
34 1	..	1,242 1	..	20 2	8 13	61 0	5,612 2	187 13
36 19	..	1,845 2	..	13 11	55 16	80 6	7,583 18	208 0
48 14	62 18	1,276 12	..	13 14	12	112 9	5,566 5	140 9
69 9	..	2,876 13	..	47 14	2 8	160 11	10,256 10	340 18
97 0	..	1,921 17	..	95 18	52 19	520 3	16,099 9	222 6
54 3	73 6	1,313 18	..	109 8	15 6	56 16	11,153 6	388 10
26 3	..	958 5	..	12 2	..	542 1	7,823 13	158 0
81 11	..	1,927 14	..	..	..	332 7	14,878 2	369 2
28 17	156 0	4,571 15	4,361 6	48 5	11 6	669 19	24,079 11	603 15
45 13	..	1,813 14	..	..	..	315 4	9,417 18	200 0
61 12	..	1,916 9	..	6 1	2 4	226 8	12,197 11	265 0
04 5	107 14	1,909 10	..	14 1	..	35 16	10,116 13	378 13
50 13	..	859 0	..	37 11	23 6	237 7	9,453 16	358 16
51 7	163 10	585 12	649 0	7 15	35 1	190 12	13,033 0	360 5
12 15	..	2,617 13	..	50 19	31 8	926 19	11,971 6	219 1
02 18	100 0	2,418 11	..	95 16	13 18	787 19	17,171 19	290 0
56 0	..	2,243 10	..	8 17	..	117 7	9,023 4	347 17

NAMES OF UNIONS.	RECEIPT.			EXPENDITURE.			
	Amount of Money levied by Assessment.	Received from all other Sources, in Aid of Poor Rate.	Total Amount of Money Received for the Relief, &c. of the Poor.	Amount of Money Expended in the Relief, &c. of the Poor.	Amount of Money Expended in Law Charges. (Parochial and Union.)	Expenses of Proceedings before Magistrates, and Constables' Expenses (Union and Parochial).	Amount of Fees Paid, the Vaccinal under Vaccinal Extens. Act.
	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£.
Wayland . . .	7,490 13	139 2	7,629 15	6,232 10	107 10	35 8	54
Weardale . . .	4,566 4	57 11	4,623 15	3,772 12	24 9	13 15	17
Wellingborough .	11,268 16	10 18	11,279 14	8,778 11	201 8	59 18	126
Wellington (Salop)	9,020 14	69 3	9,089 17	5,737 3	441 18	48 11	48
Wellington (Somerset) . . . }	12,173 5	121 0	12,294 5	11,585 15	368 0	223 14	18
Wells . . .	10,132 12	103 7	10,235 19	7,250 9	106 18	93 10	35
Welwyn . . .	966 6	98 10	1,064 16	724 13	..	6 12	4
Wem . . .	4,965 3	9 11	4,974 14	3,583 4	124 14	41 2	7
Weobley . . .	3,885 15	21 9	3,907 4	3,019 12	29 18	56 10	1
Westbourne . . .	3,873 6	30 6	3,903 12	2,886 9	..	13 5	..
West Bromwich .	12,075 8	216 17	12,292 5	9,705 6	134 14	46 8	88
Westbury on Severn	5,844 19	284 7	6,129 6	3,780 6	5 8	32 10	21
Westbury and Whorwelsdown. }	8,238 2	42 2	8,280 4	5,982 16	65 5	43 18	45
West Derby . . .	34,986 19	5,338 3	40,325 2	7,949 8	1046 16	99 7	116
West Firle . . .	2,513 0	8 0	2,521 0	2,072 12	2 5	20 6	4
West Ham . . .	16,711 17	169 12	16,881 9	12,159 2	346 3	8 9	98
Westhampnett . .	6,554 7	43 5	6,597 12	5,834 2	..	62 5	21
West Ward . . .	3,283 9	11 6	3,294 15	2,407 13	5 16	15 4	26
Weymouth . . .	10,241 2	52 10	10,293 12	7,127 18	123 9	72 16	5
Wheatenhurst . .	4,326 4	11 16	4,338 0	2,597 14	56 0	38 17	34
Whitby . . .	4,833 19	224 14	5,058 13	4,108 16	..	39 11	32
Whitchurch (Hants)	3,680 4	106 1	3,786 5	2,978 7	27 4	..	8
Whitchurch (Salop) }	2,164 13	30 2	2,194 15	1,748 10	..	6 9	3
Whitechapel . . .	25,364 10	2,228 3	27,592 13	15,975 3	198 7	29 14	90
Whitehaven . . .	7,146 8	152 8	7,298 16	5,562 0	302 6	99 16	48
Whittlesey* . . .	3,024 13	21 0	3,045 13	1,721 16	140 2	58 14	9
Wigan . . .	16,799 14	160 10	16,960 4	10,213 10	11 8	55 19	62
Wight, Isle of† .	16,095 13	..	16,095 13	11,369 13	9 19	12 0	26
Wigton . . .	5,824 1	108 12	5,932 13	4,222 17	68 0	38 14	43
Williton . . .	11,068 5	92 16	11,161 1	9,751 3	111 2	118 5	14
Wilton . . .	9,057 17	67 1	9,124 18	7,469 18	8 4	33 17	16
Wimborne and Cranborne . . }	9,701 7	132 0	9,833 7	6,914 18	179 0	148 13	10
Wincanton . . .	12,888 13	276 11	13,165 4	11,211 0	27 15	188 2	23
Winchcombe . . .	6,255 3	25 17	6,281 0	3,581 6	73 2	36 13	66
Winchester . . .	9,752 15	113 1	9,865 16	7,350 12	77 16	77 14	..
Windsor . . .	7,459 5	243 16	7,703 1	6,267 11	27 2	426 11	9
Winslow . . .	6,272 0	2 15	6,274 15	5,620 18	1 9	44 9	15
Wirrall . . .	5,668 7	72 18	5,741 5	3,032 6	35 18	14 1	100
Wisbeach . . .	21,863 10	290 5	22,153 15	17,064 9	254 13	160 11	96
Witham . . .	7,325 13	202 5	7,527 18	5,660 6	80 0	71 7	45
Witney . . .	15,345 17	126 1	15,471 18	12,127 4	245 4	240 7	40
Woburn . . .	6,640 13	43 2	6,683 15	4,890 16	63 5	55 13	16
Wokingham . . .	10,413 19	65 18	10,479 17	8,970 6	195 7	142 2	31
Wolstanton and Burslem . . }	11,290 15	55 5	11,346 0	6,857 19	15 16	76 19	79
Wolverhampton .	13,468 2	336 0	13,804 2	9,721 6	182 19	239 14	279
Woodbridge . . .	14,947 19	135 8	15,083 7	12,150 13	253 18	64 16	21

EXPENDITURE.									
Payments account of the Administration viz.:— ees to ymen and istrars. lay for er Offices, ks and orms.	Payments under the Parochial Assessments Act (for Surveys, Valuations &c.), and Loans repaid under the same.	Payments for or towards the County or Borough Rate.	Payments for or towards the County and Local Police Forces, (if any, and if not paid out of the County or Boro' Rate and included there- with.)	Costs of Voters, Burgess, and Jury Lists.	Expenses of Parish Property.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	Medical Relief.	
£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	
36 16	66 15	732 15	377 14	18 4	2 11	82 6	7,746 19	301 11	
37 17	..	395 0	197 9	7 19	1 11	104 3	4,572 1	104 4	
70 18	..	1,808 6	..	22 7	2	99 3	11,167 6	292 4	
54 12	..	940 17	..	8 1	1	338 14	7,618 8	193 1	
73 18	111 19	835 4	..	16 1	..	272 2	13,504 17	388 15	
59 16	27 4	1,339 3	..	51 18	19	184 4	9,149 7	301 5	
7 10	..	124 6	103 10	2 15	129 9	3 6	1,106 2	40 0	
29 8	..	632 7	210 16	4 17	2 11	58 2	4,694 15	195 8	
24 8	11 2	815 16	..	11 19	..	49 11	4,020 8	175 17	
17 13	..	440 16	..	6 17	..	23 7	3,388 7	166 10	
11 2	..	2,638 10	..	45 15	..	157 13	13,027 11	241 9	
39 15	27 11	935 7	588 13	22 1	6 14	344 8	5,803 18	190 17	
53 16	..	457 13	510 12	6 8	..	150 4	7,315 19	269 13	
60 1	50 0	9,782 19	..	137 9	57 12	7,749 19	27,350 9	368 16	
12 10	..	378 1	..	4 15	1 4	21 13	2,517 6	89 5	
75 16	..	3,276 13	..	16 15	8 4	243 5	16,232 12	529 10	
68 14	599 3	912 10	..	17 12	1 1	237 13	7,754 4	474 0	
41 1	..	519 2	..	9 16	..	17 13	3,042 9	70 8	
53 3	60 0	1,099 7	..	71 10	15	168 8	8,782 9	321 9	
39 1	..	788 0	491 10	3 4	1	100 3	4,148 14	137 16	
60 10	..	689 6	..	15 5	32 17	167 5	5,146 0	111 14	
18 8	..	400 18	..	..	..	65 2	3,498 14	133 0
14 16	..	302 8	82 9	2 0	..	12 16	2,172 17	66 3	
81 2	..	2,636 15	4,603 15	154 10	82 18	2,413 5	26,465 12	453 10	
95 4	..	988 16	..	25 18	55 4	288 16	7,466 12	135 0	
36 7	..	704 13	132 2	6 7	5	33 11	2,843 3	83 11	
19 2	..	5,644 17	..	64 13	7	315 4	16,598 10	303 2	
19 15	286 2	2,792 7	..	..	..	141 2	14,757 14	745 0
53 14	..	1,257 11	..	23 11	7	176 1	5,894 5	130 5	
53 16	..	655 0	..	15 16	8 16	258 11	10,986 11	477 3	
47 1	110 6	470 10	529 16	6 12	14	94 4	8,787 2	353 17	
53 12	..	979 6	..	25 15	49 5	70 11	8,441 14	286 8	
53 3	..	882 15	..	7 16	5 5	56 0	12,465 0	442 13	
11 3	..	1,085 15	677 14	8 19	12 9	109 16	5,662 19	167 14	
52 12	..	5,242 3	..	27 0	30 6	122 16	12,990 19	305 6	
55 18	..	602 7	..	21 13	59 14	300 0	7,779 16	214 6	
12 15	..	725 8	..	11 17	2 15	149 15	6,585 5	243 17	
55 13	..	1,231 18	467 4	55 15	..	553 3	5,646 8	197 5	
26 18	..	4,154 16	..	71 11	39 8	953 9	22,921 16	705 18	
58 13	..	1,023 11	139 4	1 4	1 1	274 0	7,365 2	248 7	
70 17	..	1,472 15	..	19 10	28 9	402 2	14,646 18	484 0	
39 8	33 12	923 1	..	10 15	..	11 7	6,044 2	207 1	
46 3	59 7	1,246 4	..	13 13	15 14	78 10	10,799 2	229 10	
24 0	45 11	703 3	1,533 10	58 3	14 6	13 10	9,527 2	206 19	
71 15	..	3,059 0	..	60 18	..	363 13	14,178 11	386 2	
71 14	29 5	1,689 5	761 2	24 15	5 2	178 1	15,250 10	549 10	

NAMES OF UNIONS.	RECEIPT.			EXPENDITURE.			
	Amount of Money levied by Assessment.	Received from all other Sources, in Aid of Poor Rate.	Total Amount of Money Received for the Relief, &c., of the Poor.	Amount of Money Expended in the Relief, &c., of the Poor.	Amount of Money Expended in Law Charges (Parochial and Union.)	Expenses of Proceedings before Magistrates, and Constables' Expenses (Union and Parochial).	Amount of Money paid for Vaccines under Vaccination Extension Act.
	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£.
Woodstock . . .	8,095 4	45 13	8,140 17	7,341 3	145 6	144 16	15
Worcester . . .	9,161 11	410 7	9,571 18	5,713 6	101 5	15 13	37
Workshop . . .	7,430 8	70 7	7,500 15	5,671 16	34 18	136 10	34
Wortley . . .	7,190 19	489 9	7,680 8	6,007 1	70 11	82 4	25
Wrexham . . .	16,646 0	286 5	16,932 5	10,536 4	961 4	196 5	48
Wycombe . . .	16,172 14	81 5	16,253 19	14,943 14	130 3	241 18	..
Y.							
Yarmouth, Great*	8,524 15	196 5	8,721 0	8,771 14	71 6	..	21
Yeovil . . .	10,494 12	21 18	10,516 10	8,471 18	96 9	149 18	30
York . . .	14,481 7	338 3	14,819 10	10,318 14	373 14	96 1	74

* * Places marked thus * in the above Table are Single Parishes under the Poor Law Amendment.
 ,, ,, || ,, ,, are Single Parishes under Local Acts.

EXPENDITURE.									
ents ount of e ration 12, :— s to men and strars, y for Offices, and ns.	Payments under the Parochial Assessments Act (for Surveys, Valuations, &c.), and Loans repaid under the same.	Payments for or towards the County or Borough Rate.	Payments for or towards the County and Local Police Forces, (if any, and if not paid out of the County or Boro' Rate, and included there- with.)	Costs of Voters, Burgess, and Jury Lists.	Expenses of Parish Property.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	Medical Relief.	
. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	
3 16	..	994 16	..	23 16	14 1	102 13	8,821 5	183 15	
4 16	..	2,661 18	..	115 13	17	417 4	9,137 17	200 0	
9 9	..	1,547 18	..	48 4	4 8	116 16	7,644 14	175 5	
9 16	..	1,177 14	..	28 4	10 8	1,230 16	8,711 15	26 5	
1 6	..	3,040 1	66 3	78 11	5 2	685 17	15,738 19	300 8	
2 10	..	882 11	..	72 7	10	711 16	17,085 9	807 19	
1 16	200 0	..	..	48 6	..	67 9	9,252 0	..
2 10	35 0	855 10	..	25 18	18	267 15	10,016 12	398 0	
1 7	..	3,054 9	..	31 4	16 7	357 14	14,464 3	370 0	

Places marked thus § in the above Table are Incorporations under Gilbert's Act. :

„ „ † „ „ are Incorporations under Local Acts.

SINGLE PARISHES STILL MANA

NAMES OF COUNTIES, PARISHES, &c.	RECEIPT.			EXPENDITURE.			
	Amount of Money levied by Assessment.	Received from all other Sources in Aid of Poor Rate.	Total Amount of Money Received for the Relief, &c., of the Poor.	Amount of Money Expended in the Relief, &c., of the Poor.	Amount of Money Expended in Law Charges (Parochial and Union).	Expenses of Proceedings before Magistrates, and Constables' Expenses (Union and Parochial).	Am of Pa t Vacc unde Vacc Exter Al
DERBY.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£
Arkholm with } Cawood . . . }	202 15	2 10	205 5	134 15	..	18	
Burrow with Burrow	176 3	2 10	178 13	141 16	..	12	
Cansfield . . .	101 12	..	101 12	60 3	..	17	
Clifton . . .	288 9	8 15	297 4	210 1	8 7	..	
Dalton with Hutton	91 1	2 3	93 4	40 9	..	4	
Halton with } Aughton . . }	357 13	40 9	398 1	268 9	..	5 0	
Hornby . . .	214 18	.. 15	215 13	171 2	10	2 9	
Ireby . . .	78 8	..	78 8	42 2	..	1 1	
Leck . . .	101 17	..	101 17	56 16	1 0	1 10	
Melling with } Wrayton . . }	114 9	4 5	118 14	84 10	..	1 12	
Tunstal . . .	107 12	..	107 12	73 8	..	4 10	
Whittington . .	309 6	3 0	312 6	192 3	..	3	
Worsley . . .	1,735 6	36 15	1,772 1	378 9	..	4 15	
Total . . .	3,879 8	101 2	3,980 10	1,854 3	9 17	23 11	1
SOUTHAMPTON.							
Avington . . .	90 19	14 5	105 4	59 10	..	1 5	
STAFFORD.							
Haselour . . .	45 2	..	45 2	22 7	..	7	
Ronton Abbey. .	22 5	2 2	24 7	11 12	..	..
Total . . .	67 7	2 2	69 9	33 19	..	7	
SUSSEX.							
Heene . . .	112 13	2	112 15	78 4	..	3 1	
North Stoke . .	..	..	..	34 5	..	13	
Rackham . . .	130 19	..	130 19	110 0	..	5 0	
South Stoke and } Offham . . }	56 12	..	56 12	107 19	..	..
Total . . .	300 4	2	300 6	330 8	..	8 14	
WILTS.							
Brimslade and } South Savernake }	187 7	..	187 7	153 10	..	..
Savernake, North.	81 4	..	81 4	49 17	..	..
Total . . .	268 11	..	268 11	203 7	..	..

ER THE 43rd ELIZABETH, Cap. 2.

EXPENDITURE.								Medical Relief.
Payments made out of the County or Borough Rate.	Payments under the Parochial Assessments Act (for Surveys, Valuations, &c.), and Loans repaid under the same.	Payments for or towards the County or Borough Rate.	Payments for or towards the County and Local Police Forces, (if any, and if not paid out of the County or Borough Rate and included therewith).	Costs of Voters, Burgess, and Jury Lists.	Expenses of Parish Property.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	
£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.
1 10	..	58 6	..	15	..	..	196 4	..
..	..	40 9	..	..	..	9 0	191 17	..
8	..	26 14	..	9	..	6 5	94 16	7 7
3 1	..	116 2	..	13	..	80 0	418 4	8 0
5	..	31 18	..	19	..	18 9	92 4	..
1 11	..	86 0	..	12	..	25 7	388 7	8 11
18	..	13 1	4 15	16	..	17 8	210 19	..
7	..	18 13	..	5	..	6 19	69 7	..
1 14	..	43 10	..	16	..	9 3	114 9	..
17	..	25 0	..	4	..	7 12	119 15	..
1 2	..	22 15	3 13	1 0	..	1 1	107 9	..
1 0	..	80 13	8 6	1 6	..	12 3	295 14	18
9 10	..	207 18	233 12	4 16	..	161 0	1,020 0	33 9
2 3	..	770 19	250 6	12 11	..	354 7	3,319 5	58 5
..	..	32 15	..	..	..	..	93 10	7 0
..	..	15 10	..	..	..	6 18	45 2	..
..	..	7 15	4 5	..	..	..	23 12	19
..	..	23 5	4 5	..	..	6 18	68 14	19
..	..	11 14	..	1 9	..	11 10	105 18	5 0
3	..	7 6	..	..	..	..	42 7	..
..	..	30 0	..	5 0	..	..	150 0	..
..	..	11 13	..	..	..	..	119 12	..
3	..	60 13	..	6 9	..	11 10	417 17	5 0
..	..	14 17	15 4	..	..	..	183 11	10 0
..	..	16 4	15 2	..	..	..	81 3	11 0
..	..	31 1	30 6	..	..	..	264 14	21 0

NAMES OF COUNTIES, PARISHES, &c.	RECEIPT.			EXPENDITURE.			
	Amount of Money levied by Assessment.	Received from all other Sources, in Aid of Poor Rate.	Total Amount of Money Received for the Relief, &c., of the Poor.	Amount of Money Expended in the Relief, &c., of the Poor.	Amount of Money Expended in Law Charges (Parochial and Union).	Expenses of Proceedings before Magistrates, and Constables' Expenses (Union and Parochial).	
YORK, EAST RIDING.							
	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	
Acomb . . .	272 9	4 12	277 1	171 12	1 0	13	
Angram . . .	46 19	..	46 19	22 16	..	..
Colton . . .	66 10	..	66 10	31 4	..	..
Helaugh . . .	116 8	..	116 8	56 18	..	..
Menthorpe cum Bowthorpe . . }	71 7	..	71 7	45 17	..	1 6	
Oxton . . .	30 18	..	30 18	10 6	..	..
Poppleton, Upper.	125 3	14 9	139 12	77 18	13 0	..	
Wighill . . .	167 16	..	167 16	91 18	..	1 15	
Total . .	897 10	19 1	916 11	508 9	14 0	3 14	
YORK, NORTH RIDING.							
	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	
Asenby . . .	66 5	1 4	67 9	34 17	..	..
Bishop Dale . .	45 10	1 6	46 16	33 15	2 12	5	
Caperby . . .	166 19	2 15	169 14	161 17	..	..
Cundall and Leckby	58 19	..	58 19	18 3	..	..
Humberton and Milby . . . }	15 14	..	15 14	15 14	..	1 6	
Melmerby . . .	167 12	..	167 12	118 16	..	..
Middleton Quern- how . . . }	72 17	1	72 18	50 0	..	14	
Newbiggin . .	71 13	3 18	75 11	61 8	..	5	
Norton Conyers .	29 0	..	29 0	2 3	..	..
Sutton cum How- grave . . . }	35 10	..	35 10	25 2	..	14	
Tanfield, East. .	35 6	..	35 6	35 6	..	..
Tanfield, West .	247 18	29 2	277 0	224 10	..	4 18	
Thornton Bridge .	13 11	..	13 11	13 10	..	..
Thornton Rust .	58 18	..	58 18	45 14	..	..
Wath . . .	54 17	..	54 17	21 15	10 0	..	
Total . .	1,140 9	38 6	1,178 15	862 10	12 12	8 2	
YORK, WEST RIDING.							
	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	
Abberford . . .	100 2	7 17	107 19	110 17	..	8 19	
Ackworth . . .	562 14	60 0	562 14	428 19	31 3	8 12	
Aismunderby with Bondgate . . }	220 17	8 3	229 0	174 2	..	1 17	
Aldbrough . . .	212 15	4 18	217 13	125 5	4	8 7	
Aldfield . . .	74 3	10 3	84 6	40 10	..	..
Allerton Mauleverer with Hopton . . }	158 11	5 12	164 3	71 6	..	2 3	
Ardsley . . .	449 13	21 11	471 4	432 10	30 0	22 13	
Azerley . . .	433 1	..	433 1	349 3	10 0	..	
Basworth . . .	94 5	25 1	119 6	56 17	..	12 14	
Baln . . .	173 11	29 2	202 13	148 19	..	5 7	

EXPENDITURE.								Medical Relief.
Payments account of the Corporation, viz.:— Salaries to Clerks, Messengers, and other Officers, and for other purposes.	Payments under the Parochial Assessment Act (for Surveys, Valuations, &c.), and Loans repaid under the same.	Payments for or towards the County or Borough Rate.	Payments for or towards the County and Local Police Forces, (if any, and if not paid out of the County or Borough Rate and included therewith).	Costs of Voters, Burgesses, and Jury Lists.	Expenses of Parish Property.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	
£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.
2 12	..	79 3	..	8	..	13 16	269 4	4 3
3	..	12 19	..	..	..	..	35 18	..
8	..	28 3	..	..	..	1 2	60 17	..
12	..	70 18	..	3	..	7	128 18	..
..	..	17 14	..	..	..	5 18	70 15	..
3	..	16 11	..	5	..	5 14	32 19	..
16	..	39 16	..	4	..	..	131 14	6 18
14	..	58 6	..	7	..	2 11	155 11	..
5 8	..	323 10	..	1 7	..	29 8	885 16	11 1
15	..	20 6	..	2	..	..	56 11	..
7	..	15 12	..	4	..	..	52 15	..
..	3	..	..	162 11	4 18
12	..	39 18	..	6	..	..	58 19	..
..	..	14 14	..	8	..	..	32 2	..
19	..	19 16	..	2	..	9 19	149 12	..
15	..	13 6	..	..	..	4 12	69 7	..
4	..	13 14	..	..	..	..	75 11	12
6	..	12 7	..	4	..	6 16	21 16	..
5	..	5 16	..	7	..	1	32 5	..
..	..	11 10	..	..	..	..	46 16	..
2 2	..	41 10	..	6	..	..	273 6	..
1	13 11	..
13	..	12 0	..	2	..	10	58 19	..
6	..	12 17	..	2	..	8 0	53 0	..
7 5	..	233 6	..	2 6	..	29 18	1,157 1	5 10
3 19	..	36 12	..	2	..	6 14	167 3	6 12
4 9	..	128 2	..	2 2	..	..	603 7	..
1 12	..	45 0	..	6	5 18	4	228 19	1 1
2 7	..	72 1	..	1 0	3 19	10	213 13	6 0
8	..	23 8	..	..	..	3 12	67 18	..
14	..	58 2	..	1	..	..	132 6	18
3 11	..	53 5	..	6	4 1	..	546 6	..
17	..	67 11	..	..	..	..	427 11	5 10
10	..	35 3	..	..	..	2 6	107 10	3 3
1 0	..	38 5	..	..	5 18	3 17	203 6	6 6

NAMES OF COUNTIES, PARISHES, &c.	RECEIPT.			EXPENDITURE.			
	Amount of Money levied by Assessment.	Received from all other Sources, in Aid of Poor Rate.	Total Amount of Money Received for the Relief, &c., of the Poor.	Amount of Money Expended in the Relief, &c., of the Poor.	Amount of Money Expended in Law Charges (Parochial and Union).	Expenses of Proceedings before Magistrates and Constables' Expenses (Union and Parochial).	Amount of Money Expended in Law Charges (Parochial and Union).
	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.
Barnesley . . .	2,535 3	173 8	2,708 11	1,879 19	22 10	145 14	
Barrugh . . .	300 10	1 10	302 0	226 0	..	..
Billingley . . .	124 17	..	124 17	94 6	..	1 1	
Bilton and Harrow- gate . . . }	871 14	431 12	1,303 6	706 4	14	3 0	
Birstwith . . .	227 6	1 6	228 12	159 1	3 2	4 14	
Bishop Thornton .	280 4	4 17	285 1	102 12	..	2 0	
Bischopton . . .	31 7	..	31 7	30 11	..	..
Boroughbridge . .	196 0	2 15	198 15	169 9	..	1 11	
Blubberhouses . .	43 17	..	43 17	32 10	..	1 11	
Bramley . . .	3,329 18	..	3,329 18	1,187 8	12 14	20 12	
Brearton . . .	128 3	34 5	171 8	61 9	68 0	..	
Bridge Hewick . .	39 2	..	39 2	21 15	..	19	
Brierly and Grims- thorpe . . . }	320 7	..	320 7	243 9	..	12 18	
Carlton near Barns- ley . . . }	83 12	15 14	99 6	57 7	..	8 17	
Carlton near Ponte- fract . . . }	330 0	..	330 0	238 2	..	13 0	
Castley . . .	64 3	..	64 3	40 12	..	..
Cawthorne . . .	759 3	11 18	771 1	454 10	127 2	11 12	
Chevett . . .	86 15	4 0	90 15	26 0	22 0	2 9	
Clareton . . .	2 10	..	2 10	6 10	..	..
Clayton . . .	235 13	13 9	249 2	168 10	..	4 8	
Clifton and Norwood	195 14	..	195 14	165 2	..	7 3	
Clint . . .	160 1	..	160 1	180 6	..	1 1	
Clotherholme . .	..	..	..	..	..	..
Copgrove . . .	85 18	..	85 18	62 18	..	1 10	
Copt Hewick . . .	38 7	..	38 7	25 14	..	..
Cowthorpe . . .	41 11	..	41 11	16 8	..	..
Criddling Stubbs .	22 8	..	22 8	26 18	..	14	
Cudworth . . .	271 14	4 18	276 12	237 17	..	6 14	
Darfield . . .	436 2	..	436 2	241 4	..	5 9	
Darton . . .	490 17	1 4	492 1	431 5	..	13 10	
Deighton, North .	106 12	21 19	128 11	79 18	9 10	8 4	
Denby . . .	387 5	6 11	393 16	312 14	..	4 13	
Dodworth . . .	480 2	8 12	488 14	380 10	..	3 6	
Dunsforth, Low . .	66 3	..	66 3	35 18	..	1 19	
Eavestone . . .	35 8	..	35 8	21 11	..	..
Eggborough . . .	119 16	8 15	128 11	89 8	7	1 19	
Elmsall, North . .	240 14	2 0	242 14	188 17	..	1 10	
Elmsall, South . .	197 4	1 18	199 2	121 1	..	6 3	
Esholt . . .	114 14	..	114 14	69 10	..	3 13	
Farnley . . .	89 9	1 18	91 7	41 8	..	7 5	
Felliscliffe . . .	168 4	13 14	181 18	117 7	4 16	4 10	
Fenton-cum-Biggin	110 10	31 3	141 13	97 7	..	..
Ferrensby . . .	63 6	1	63 7	35 4	11 11	..	
Fewston . . .	343 15	..	343 15	303 13	23 8	..	
Flaxby . . .	49 14	..	49 14	28 12	..	4 6	
Follifoot . . .	183 0	25 0	208 0	135 5	..	5 19	
Gildersome . . .	473 17	..	473 17	368 19	..	4 5	

EXPENDITURE								Medical Relief.
Payments Account of the Registration Act, viz— Fees to Clergymen and Registrars. Outlay for Master Offices, Books and Forms.	Payments under the Parochial Assessments Act (for Surveys, Valuations, &c.), and Loans repaid under the same.	Payments for or towards the County or Borough Rate.	Payments for or towards the County and Local Police Forces, (if any, and if not paid out of the County or Borough Rate and included therewith).	Costs of Voters, Burgesses, and Jury Lists.	Expenses of Parish Property.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	
£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.
43 17	..	383 3	140 0	..	..	41 0	2,656 3	43 3
9 7	..	47 2	..	..	..	..	282 9	..
11	..	21 5	..	9	..	..	117 12	4 4
7 16	261 4	145 3	..	1 8	6 10	171 7	1,303 6	25 0
1 13	..	24 15	..	..	..	16 16	210 1	..
3 4	..	43 17	..	..	..	132 8	285 1	..
3	..	10 9	..	1 0	..	..	41 3	..
3 3	..	24 13	..	..	..	..	198 16	5 0
0 2	..	7 1	..	9	..	3 2	44 15	..
18 14	..	632 2	..	8 8	..	127 2	2,007 0	22 18
11	..	41 6	..	4	..	2 12	174 2	..
2	..	19 1	..	1	..	5	42 3	2 10
1 1	..	55 8	..	..	..	3 16	316 12	5 0
..	..	33 1	..	..	..	..	99 5	..
1 16	..	53 4	..	..	..	..	306 2	..
13	..	13 15	..	..	..	..	55 0	..
4 12	3 2	104 8	..	..	2 8	63 7	771 1	10 10
2	..	24 13	..	..	..	4 0	79 4	..
..	..	10 0	..	..	..	..	16 10	..
5 1	..	41 1	..	7	..	20 8	243 9	..
1 16	..	33 6	..	9	1 0	7 12	216 8	6
11	..	38 16	..	..	..	..	220 14	1 4
..	..	2 1	..	4	..	..	2 5	..
5	..	20 2	..	4	..	..	85 19	..
3	..	7 10	..	..	..	5 0	38 7	..
11	..	24 12	..	..	..	..	41 11	..
15	..	16 2	..	..	..	..	44 9	..
1 8	11 1	58 17	..	..	..	15 0	330 17	..
1 10	..	71 6	..	7	..	112 9	432 5	5 5
5 18	..	39 13	..	4	..	..	490 10	7 0
13	..	26 11	..	..	..	..	124 16	8 8
5 11	5	54 14	..	12	..	15 7	393 16	6 19
3 12	..	51 9	..	7	7 0	21 14	467 18	5 0
8	..	27 13	..	15	..	5	66 18	..
..	..	10 1	..	..	..	..	31 12	..
13	..	25 13	..	7	4	10 16	129 7	5 15
15	..	52 3	..	15	..	1 5	246 0	5 0
1 8	..	34 9	..	..	..	8 19	172 0	4 9
1 15	..	36 6	..	7	..	3 3	114 14	..
12	..	42 2	..	..	..	..	91 7	..
1 1	..	35 2	..	6	..	1 6	164 8	1 0
5	..	30 19	15	10	..	10 5	140 7	..
3	..	14 3	..	..	..	..	61 1	..
1 13	..	21 7	..	3	..	22 9	372 13	5 11
5	..	16 6	..	5	..	..	49 14	..
10	..	30 19	..	8	..	..	173 1	..
7 16	..	62 11	..	2 15	..	27 11	473 17	3 3

NAMES OF COUNTIES, PARISHES, &c.	RECEIPT.			EXPENDITURE.			
	Amount of Money levied by Assessment.	Received from all other Sources, in Aid of Poor Rate.	Total Amount of Money Received for the Relief, &c., of the Poor.	Amount of Money Expended in the Relief, &c., of the Poor.	Amount of Money Expended in Law Charges (Parochial and Union).	Expenses of Proceedings before Magistrates, and Constables' Expenses (Union and Parochial).	Amount of Fees Paid to the Vaccinator under the Vaccinati Extension Act.
YORK, WEST RIDING—continued.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.
Givendale . . .	34 16	..	34 16	7 0	..	5	..
Grantley . . .	78 8	..	78 8	62 14	..	9	..
Grewelthorpe . .	236 8	..	236 8	164 0	..	3 2	..
Grimston . . .	73 5	..	73 5	36 3	..	..	..
Guiseley . . .	329 19	..	329 19	257 17	..	3 14	..
Gunthwaite. . .	56 4	7 6	63 10	37 13	..	17	..
Hampshall Stubbs.	14 0	..	14 0	6 8	..	5	..
Hampsthwaite . .	210 17	..	210 17	158 2	2 3	4 2	..
Hardwick, East . .	86 7	14 0	100 7	72 7	..	5 3	..
Haverah (E. P.) . .	58 7	..	58 7	38 14	..	..	..
Havercroft with } Cold Hiendley . }	118 19	..	118 19	74 3	..	5	..
Heck . . .	92 1	..	92 1	78 18	..	..	..
Hemsworth . . .	492 15	4 6	497 1	290 10	..	1 19	..
Hensall . . .	139 9	..	139 9	143 8	17 0	..	..
Hessle . . .	88 18	..	88 18	43 13	..	2 9	..
Hiendley, South . .	129 15	..	129 15	84 17	4 10	7 7	..
Hill-top . . .	30 19	..	30 19	15 14	..	1 16	1
Holbeck . . .	3,969 14	193 19	4,163 13	2,326 10	225 15	20 10	22
Hoyland, High . . .	134 13	..	134 13	104 8	..	7 10	..
Hoyland, Nether . .	688 14	..	688 14	492 10	..	..	..
Houghton, Great . .	206 17	7 12	214 9	160 15	..	2 19	..
Houghton, Little . .	60 7	..	60 7	38 10	..	..	..
Huddleston and } Lumby . . . }	187 5	8 16	196 1	129 0	8 6	1 16	..
Hunslett . . .	3,022 18	321 17	3,344 15	2,271 4	83 12	18 4	..
Ingerthorpe . . .	21 0	..	21 0	10 9	..	1 7	..
Kellington. . .	87 6	10	87 16	53 4	1 4	..	..
Kexborough . . .	227 14	9 12	237 6	140 5	..	9 9	..
Killinghall . . .	308 19	22 2	331 1	239 13	..	6 8	..
Kirkby Malzeard . .	426 16	31 12	458 8	314 14	20 0	13 4	1
Kirkby-cum-Neth- } erby . . . }	123 4	2 15	125 19	82 2	..	3 7	..
Kirkby, South. . .	217 12	1 3	218 15	104 16	..	3 4	..
Kirksmeaton . . .	152 9	15 16	168 5	96 18	4 3	1 10	..
Knaresborough . .	2,025 4	..	2,025 4	1,818 16	10 6	3 13	..
Knottingley . . .	2,008 0	255 4	2,263 4	1,753 2	108 7	64 13	..
Laverton . . .	239 12	..	239 12	187 2	..	2 14	..
Lead . . .	61 9	..	61 9	41 10	..	8	..
Lindley . . .	96 5	..	96 5	56 11	..	1 10	..
Lindrick (E. P.) . .	34 8	..	34 8	7 3	..	..	..
Linton. . .	64 12	19 17	84 9	59 19	..	1 10	..
Micklethwaite . . .	41 11	..	41 11	17 16	..	1 1	..
Milby and Hum- } berton . . . }	103 0	5 4	108 4	85 8	..	2 11	..
Monk Bretton. . .	450 2	2 0	452 2	328 15	4 7	2 10	..
Monkhill . . .	8 2	..	8 2	3 18	..	1 3	..
Nesfield and Lang- } bar . . . }	112 12	1 11	114 3	109 19	..	..	..
Newthorpe . . .	38 2	..	38 2	37 7	4 0	15	..

EXPENDITURE.																	
Payments account of the Administration viz.:— to Clergymen and Ministers, for their Offices, Stipends and Gratuities.		Payments under the Parochial Assessments Act (for Surveys, Valuations, &c.), and Loans repaid under the same.		Payments for or towards the County or Borough Rate.		Payments for or towards the County and Local Police Forces, (if any, and if not paid out of the County or Borough Rate, and included therewith.)		Costs of Voters, Burgess, and Jury Lists.		Expenses of Parish Property.		Money Expended for all other Purposes.		Total Parochial Rates, &c., Expended.		Medical Relief.	
£.	s.	£.	s.	£.	s.	£.	s.	£.	s.	£.	s.	£.	s.	£.	s.	£.	s.
..	..	..	..	27	11	..	..	..	..	..	..	..	..	34	16	..	..
..	..	..	..	16	1	..	..	..	..	..	..	..	..	79	4	..	..
1	9	..	..	61	9	..	..	11	..	..	..	5	17	236	8	5	16
8	8	..	..	28	0	..	..	..	..	..	..	5	0	69	11	..	..
8	7	..	..	59	14	..	..	7	..	..	..	..	..	329	19	..	..
..	..	..	..	18	4	..	..	..	..	..	..	5	10	62	4	..	..
..	..	..	..	5	9	..	..	2	..	..	..	..	..	12	4	..	..
1	8	..	..	25	10	..	..	4	..	..	..	6	1	197	10	2	10
4	4	1	19	14	13	..	..	..	..	..	..	6	0	100	6	..	..
..	..	..	..	18	10	..	..	..	..	..	..	..	..	57	4	..	..
..	..	..	..	31	14	..	..	5	..	..	..	..	..	106	7	..	..
1	4	..	..	23	3	..	..	..	..	..	..	..	..	103	5	5	0
3	6	..	..	131	2	..	..	2	..	..	..	40	15	467	14	12	0
..	..	..	..	19	4	..	..	2	..	..	..	..	..	179	14	4	0
10	..	..	..	20	16	..	..	5	..	..	..	9	9	77	2	..	..
1	1	..	..	30	7	..	..	..	4	..	..	2	18	131	4	4	0
7	..	..	..	7	2	..	..	12	..	..	..	4	14	30	19	1	3
17	11	..	..	860	11	..	..	19	12	..	..	27	13	3,550	10	70	10
1	4	..	..	23	2	..	..	8	..	3	..	7	17	144	12	..	..
8	0	..	..	77	14	..	..	1	0	..	..	..	..	579	4	12	0
1	4	..	..	38	7	..	..	..	..	..	..	..	..	203	5	..	..
4	..	..	..	22	5	..	..	..	..	..	..	..	..	60	19	11	..
7	..	..	..	20	7	..	..	12	..	..	..	25	16	186	4	..	..
55	0	..	..	942	11	..	..	23	13	..	..	..	..	3,394	4	176	18
4	..	..	..	8	15	..	..	5	..	..	..	..	..	21	0	..	..
1	0	..	..	34	11	..	..	..	..	..	..	1	6	91	5	..	..
1	7	..	..	50	2	..	..	3	..	..	..	36	0	237	6	..	..
17	..	..	..	56	1	..	..	11	..	..	..	4	1	307	11	5	10
3	8	..	..	45	17	..	..	4	1	12	..	7	13	408	1	5	10
7	..	..	..	35	15	..	..	12	..	..	..	1	10	123	13	5	0
1	18	..	..	61	16	..	..	15	1	2	..	28	4	201	15	5	0
1	1	..	..	35	3	..	..	9	..	..	..	..	..	139	4	5	0
5	9	..	..	165	7	..	..	11	13	..	..	..	..	2,025	4	52	10
9	10	22	15	192	0	..	..	3	17	..	..	76	7	2,240	11	73	10
1	11	..	..	41	17	..	..	11	..	..	..	13	8	247	3	1	6
..	..	..	..	19	6	..	..	2	..	..	..	..	..	61	9	..	..
6	..	..	..	20	9	..	..	..	..	..	..	..	..	78	16	..	..
..	..	..	..	27	5	..	..	..	..	..	..	..	..	34	8	..	..
16	..	..	..	26	2	..	..	3	..	..	..	..	..	88	10	2	6
1	..	..	..	16	16	..	..	..	..	..	..	..	..	35	14	..	..
10	..	..	..	18	18	..	..	18	..	..	..	..	..	108	5	1	0
5	15	..	..	73	15	..	..	..	2	0	..	35	0	452	2	3	0
1	..	..	..	3	5	..	..	1	..	..	..	..	..	8	8	..	..
..	..	..	..	26	16	..	..	7	..	..	..	..	..	137	2	..	..
..	..	..	..	6	3	..	..	..	4	..	..	3	15	52	4	3	2

NAMES OF COUNTIES. PARISHES, &c.	RECEIPT.			EXPENDITURE.			
	Amount of Money levied by Assessment.	Received from all other Sources, in Aid of Poor Rate.	Total Amount of Money Received for the Relief, &c., of the Poor.	Amount of Money Expended in the Relief, &c., of the Poor.	Amount of Money Expended in Law Charges (Parochial and Union).	Expenses of Proceedings before Magistrates, and Constables' Expenses (Union and Parochial),	Amount of Fees Paid the Vaccina- tion under the Vaccina- tion Extens- ion Act.
	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£.
YORK, WEST RIDING-continued.							
Nidd with Killing- hall	51 1	6 10	57 11	35 10	..	2 0	..
Nostell, Huntwick, and Foulby.	150 15	..	150 15	123 18	..	..	..
Notton.	237 7	27 6	264 13	207 9	1 6	1 2	..
Nun Monkton.	170 12	6 0	176 12	117 14	..	4 9	..
Nunwick	34 18	1	34 19	2 12	2 16	..	..
Pannall	530 17	49 7	580 4	435 19	14 11	3 10	..
Parlington.	100 0	..	100 0	38 17	..	3 11	..
Pontefract.	1,913 5	284 9	2,197 14	2,000 15	85 0	..	..
Plumpton	148 5	..	148 5	100 8	..	15	..
Ripon (Borough).	1,472 18	93 12	1,566 10	1,204 3	65 7	..	4
Ripley.	112 11	..	112 11	82 11	..	..	..
Roccliffe	125 18	..	125 18	44 0	20 19	4 13	..
Royston	353 12	9 0	362 12	341 4	..	12	..
Ryhill	56 18	17 18	74 16	58 12	..	..	..
Sawley.	246 4	14 0	260 4	207 12	..	2 2	..
Scarcroft	53 5	..	53 5	7 0	7	1 13	..
Scotton	97 18	..	97 18	62 9	..	3 17	..
Scriven with Ten- tergate	811 5	..	811 5	528 16	43 7	35 8	..
Shafton	130 17	..	130 17	71 5	27 5	3 17	..
Sharrow	36 16	3 0	39 15	16	..	4	..
Silkstone	478 11	..	478 11	271 9	50 11	7 0	..
Skelbrooke	55 19	..	55 19	22 1	..	1 7	..
Skelding	34 14	..	34 14	34 14	..	3 10	..
Skelton	78 7	11 6	89 13	50 0	..	..	..
Smeaton, Little	86 3	2 13	88 16	57 8	3 14	3 16	..
Spofforth and Stockhill	510 9	33 17	544 6	456 10	35 8	1 4	..
Stainborough	182 9	36 9	218 18	103 5	..	3 18	..
Stainburn	119 6	..	119 6	71 19	8	3 12	..
Stainley, North, with Sleningford	255 1	..	255 1	199 0	..	..	..
Stainley, South, and Clayton	183 1	10 19	194 0	142 14	..	3 14	..
Staveley	218 8	6 8	224 16	148 1	..	6 8	..
Studley Roger	61 1	3 11	64 12	35 7	..	2 9	..
Sturton Grange	35 15	..	35 15	22 9	..	..	..
Sutton Grange	91 1	14	91 15	88 5	1 18	7	..
Sutton with Hazle- wood	155 10	..	155 10	105 0	..	2 11	..
Tadcaster, West	428 0	17 0	445 0	314 17	..	1 4	5
Thorp Audling	80 5	..	80 5	53 16	..	2 9	..
Timble, Great	147 5	..	147 5	88 10	39 9	2 13	..
Timble, Little	32 4	..	32 4	24 17	..	1 8	..
Towton	125 8	..	125 8	49 1	5 18	2 6	..
Upton	91 11	..	91 11	60 16	..	6 8	..
Waldon Stubbs	64 12	2 0	66 12	52 6	7	12 8	..
Wetherby	417 15	..	417 15	295 12	28 7	4 4	..
Weston	76 9	..	76 9	49 5	..	..	..

EXPENDITURE.									
Payments Account of the Registration Act, viz:— Fees to Magistrates and Clerks for Office, Books and Forms.	Payments under the Parochial Assessments Act (for Surveys, Valuations, &c.), and Loans repaid under the same.	Payments for or towards the County or Borough Rate.	Payments for or towards the County and Local Police Forces, (if any, and if not paid out of the County or Boro' Rate, and, included there- with).	Costs of Voters, Burgess, and Jury Lists.	Expenses of Parish Property.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	Medical Relief.	
£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	
..	..	19 0	..	1 0	..	..	57 16	..
0 6	..	6 13	..	..	..	..	130 17	..
1 0	8 8	58 16	..	11	..	11 16	290 8	7 12	
1 0	..	47 0	..	..	10	5 19	176 12	12 11
..	..	5 1	..	2	..	16 10	27 1	..	
2 3	3 7	93 13	..	1 18	..	29 13	584 14	10 0	
6	..	30 4	..	8	..	5 0	78 7	..	
3 10	30 0	..	2,119 5	40 0	
9	..	42 9	..	..	..	..	144 1	3 10
17 1	..	238 4	..	17 13	..	64 8	1,611 6	16 0	
..	..	20 9	..	..	..	..	103 0	..
1 7	..	37 0	..	16	5 5	4 16	119 2	..	
14	..	34 19	..	6	..	..	377 15	..
16	4	14 19	..	8	..	2 10	77 9	3 2	
2 17	..	42 2	..	..	..	5 7	260 0	2 2
16	..	15 4	..	..	..	22 12	47 12	..
1 3	..	18 4	..	..	..	10 0	95 13	..
4 12	..	72 17	..	4 10	..	..	689 10	18 9
1 1	..	19 14	..	5	..	8 9	131 16	..	
15	..	27 9	..	..	5 19	4 11	39 14	..
8 19	..	40 19	..	16	..	25 3	404 17	11 1	
..	..	24 9	..	..	..	3 0	50 17	..
..	..	11 14	..	10	..	..	50 8	1 18
11	..	26 11	..	..	..	9 13	86 18	..
15	..	18 16	..	3	7	3 4	88 3	9	
3 14	11	10 10	..	507 17	6 6	
1 4	39 16	46 9	..	15	..	12 11	207 18	..	
11	..	39 14	..	..	..	..	116 4	..
7	..	55 13	..	..	..	..	255 0	..
14	..	44 15	..	15	..	15	193 7	17	
1 3	..	31 3	..	11	..	3 12	190 18	..	
4	..	23 0	..	..	..	2 5	63 5	..
5	..	12 18	..	3	..	..	35 15	..
6	15	..	..	2	..	..	91 13	..
10	..	54 5	..	10	..	..	162 16	..
..	..	76 17	..	2	..	30 10	429 5	..	
1 1	..	32 14	..	13	15	10 8	102 3	..	
..	..	16 12	..	1	..	..	147 5	..
10	..	6 10	..	1	..	..	33 6	..
9	..	19 5	6 0	10	..	39 3	122 12	..	
9	..	21 8	..	6	..	..	89 7	1 13
..	..	24 19	..	..	..	..	90 0	2 10
4 3	..	83 4	..	1 7	..	..	416 17	3 18
10	..	21 14	..	..	..	4 19	76 8	..

NAMES OF COUNTIES PARISHES, &c.	RECEIPT.			EXPENDITURE.			
	Amount of Money levied by Assessment.	Received from all other Sources, in Aid of Poor Rate.	Total Amount of Money Received for the Relief, &c., of the Poor.	Amount of Money Expended in the Relief, &c., of the Poor.	Amount of Money Expended in Law Charges (Parochial and Union).	Expenses of Proceedings before Magistrates, and Constables' Expenses (Union and Parochial).	Amount of Fee Paid the Vaccin under Vaccin Exten Act
YORK, WEST RIDING—continued.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£.
Westwick . . .	21 10	..	21 10	9 10	..	1 0	..
Whittle . . .	121 17	15 6	137 3	75 4	10	..	..
Winskley . . .	119 19	..	119 19	62 7	25 0	6 17	..
Witcliffe-with- Thorpe . . . }	74 10	6 5	80 15	46 13	..	..	..
Winterset . . .	103 7	..	103 7	65 13	..	8 6	..
Wombwell . . .	621 3	27 2	648 5	505 8	10	4 3	..
Woolley . . .	264 18	52 2	317 0	246 9	..	4 10	..
Worsbrough . . .	829 4	181 3	1,010 7	730 15	21 14	7 17	..
Wothersome . . .	10 18	..	10 18	4 6	..	7	..
Yeadon . . .	719 14	..	719 14	420 6	..	5 14	..
Total . . .	48,503 0	2,846 14	51,349 14	34,938 14	1,345 6	781 3	41
WALES.							
MONTGOMERY.							
Castle Caereinion, } Upper and Lower }	571 0	1 9	572 9	427 10	..	3 2	..
Cofronydd (part of)	56 16	..	56 16	41 2	..	15	..
Guilfield . . .	1,351 5	5 19	1,357 4	846 0	69 19	8 10	..
Middleton . . .	52 8	..	52 8	39 11	..	11	..
Rhosgoch . . .	28 13	..	28 13	20 16	..	..	..
Trewern . . .	96 12	..	96 12	53 0	..	..	..
Uppington . . .	60 10	..	60 10	43 9	..	5	..
Total . . .	2,217 4	7 8	2,224 12	1,471 8	69 19	13 3	..

EXPENDITURE.								Medical Relief.
Payments in Account of the Registration Act, viz.:— Fees to Clergymen and Registrars. Outlay for Register Offices Books, and Forms.	Payments under the Parochial Assessments Act (for Surveys, Valuations, &c.), and Loans repaid under the same.	Payments for or towards the County or Borough Rate.	Payments for or towards the County and Local Police Forces, (if any, and if not paid out of the County or Boro' Rate and included therewith).	Costs of Voters, Burgess, and Jury Lists.	Expenses of Parish Property.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	
£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.
..	..	10 10	..	8	..	2	21 10	1 0
1 6	..	20 0	..	..	..	27 3	124 3	8 13
10	..	9 2	..	8	..	..	104 4	2 13
1 5	..	27 17	..	1	..	..	75 16	5 11
7	..	22 4	..	11	..	3 16	100 17	..
4 19	..	109 1	..	1 5	2 0	21 0	648 6	10 0
13	..	51 8	..	9	..	2 11	306 0	2 5
14 14	..	140 2	..	12	..	50 0	965 14	..
..	..	6 4	..	..	..	..	10 17	..
15 10	..	84 10	..	2 4	..	41 1	569 5	..
452 12	352 16	8,724 18	146 15	135 4	97 9	1,703 9	48,719 16	835 17
16	109 8	5	..	26 8	567 9	9 1
3	..	8 8	..	15	..	1 19	53 2	..
10 10	..	403 14	..	1 12	..	112 19	1,453 4	74 8
..	..	13 19	..	..	..	..	54 1	..
..	..	8 19	..	..	..	1 12	31 7	..
15	..	41 1	..	..	..	..	94 16	..
..	..	16 18	..	10	..	..	61 2	..
12 4	..	492 19	109 8	3 2	..	142 18	2,315 1	83 9

Ely	6,656	6,126	6,966	7,253	7,569	7,774	7,274	7,256	7,598	7,259
Linton	6,739	7,675	8,344	8,048	9,269	9,129	8,467	8,219	8,937	9,202
Newmarket	11,152	12,789	15,120	15,251	14,451	14,456	13,735	13,474	15,141	14,205
North Witchford	..	4,075	5,325	7,334	6,734	..	6,134	5,426	5,803	5,541
Whittlesey	..	1,754	1,808	1,764	1,781	1,841	1,687	1,854	1,987	1,912
Wisbeach	..	11,484†	11,858	15,013	14,338	14,896	14,681	14,602	15,809	17,162
CHESTER	..	7,634†	6,723	8,274	7,659	7,974	9,346	9,438	9,551	8,596
Altrincham	..	..	7,530	7,905	8,448	9,066	9,804	9,452	9,644	8,518
Boughton, Great	..	7,745	6,839	6,896	6,887	6,862	6,860	6,429	6,376	6,266
Congleton	..	11,342	10,394	10,466	10,326	10,800	11,245	10,098	9,488	9,615
Macclesfield	..	8,749†	8,706	9,570	10,226	9,204	10,783	11,042	10,440	9,875
Nantwich	..	8,328†	7,899	9,310	8,482	8,884	9,819	8,592	8,678	7,783
Northwich	..	5,191	5,691	6,120	5,995	6,182	6,421	6,039	5,930	5,229
Runcorn	..	..	..	10,647	11,951	17,075	23,595	16,643	13,298	9,879
Stockport	..	3,127	3,448	2,798	2,998	2,931	2,873	2,670	2,759	3,033
Wirral	..	3,829	4,369	4,734	5,101	7,708	6,232	5,967	6,463	7,877
*Chester, City of	3,585	..	..	..	..	..	..	..	..	..
CORNWALL	..	..	7,011	7,794	7,877	8,310	7,990	7,753	7,856	7,807
Austell, St.	..	..	5,758	6,062	6,143	6,279	6,878	6,727	6,781	7,236
Bodmin	..	2,098	2,449	2,600	2,711	2,788	2,778	2,636	2,670	2,660
Camelford	..	..	4,230	4,837	6,095	5,506	5,590	4,672	4,844	4,630
Columb, St. Major	..	..	5,344	5,552	5,588	5,638	5,377	5,011	5,363	5,100
Falmouth	..	4,731	4,776	5,313	5,766	5,823	5,837	5,370	5,760	6,090
Germans, St.	..	..	6,010	5,672	5,860	6,095	6,595	6,329	5,950	6,503
Helston	..	4,659	4,555	5,235	5,521	5,337	5,308	5,168	4,941	5,079
Launceston	..	8,794	9,406	9,747	9,683	9,584	10,031	9,539	9,732	9,188
Liskeard	..	..	5,542	5,602	7,501	5,905	5,106	4,899	5,342	5,082
Penzance	..	..	..	..	..	..	..	..	..	..

NOTE.—The Expenditure for Unions, &c., under the Poor Law Amendment Act, is obtained from the Quarterly Abstracts, Form B 11 received from the Clerks to the Guardians, and includes In-maintenance, Out-relief, Establishment Charges and Salaries, Workhouse Loans repaid, and "other Expenses" immediately connected with Relief to the Poor; and the expenditure for Places under Local Acts, from the Returns made annually by the Overseers of the Poor, and also for a few Unions from which Quarterly Abstracts have not been received.

Those Places marked thus (*) are under Local Acts.

Those Unions marked thus (†) have had additions of Parishes made to them in the years under which the marks are placed.

Those Unions marked thus (‡) have had Parishes separated from them in the years under which the marks are placed.

[illegible]

HEREFORD	• • •	Bromyard • • •	4,144	4,156	4,598	4,653	4,881	4,814	4,390	4,618	4,415
	• • •	Dore • • •	• • •	4,001	4,273	4,452	4,371	4,352	3,985	4,072	3,773
	• • •	Hereford • • •	7,440+	8,444	8,267	8,386	8,611	9,191	8,405	9,243	9,287
	• • •	Kington • • •	• • •	5,067	5,304	5,208	4,999	4,979	4,593	4,860	4,693
	• • •	Ledbury • • •	3,595	3,990	3,921	4,651	4,542	4,288	4,495	4,992	4,899
	• • •	Leominster • • •	4,631	4,562	4,764	5,096	5,177	5,167	5,797	5,351	5,433
	• • •	Ross • • •	5,817	5,878	5,973	5,944	6,146	6,426	6,482	7,079	6,804
	• • •	Weobly • • •	3,067+	2,743	3,068	3,182	3,223	3,257	2,902	2,955	3,025
HERTFORD	• • •	Albans, St. • • •	4,040	4,035	4,111	4,884	3,803	3,991	3,865	4,128	3,781
	• • •	Barnet. • • •	5,367	5,193	5,525	5,625	5,730	5,992	5,980	5,792	5,651
	• • •	Berkhamstead • • •	3,353	3,554	3,974	4,385	4,558	4,503	4,020	4,093	4,026
	• • •	Bishop Stortford • • •	9,844	10,840	10,675	11,247	11,320	11,592	10,739	11,644	11,803
	• • •	Buntingford • • •	3,049	3,167	3,354	2,895	3,123	3,064	3,409	3,567	3,287
	• • •	Hatfield • • •	1,746	1,572	1,737	1,904	2,006	2,643	2,235	2,218	2,073
	• • •	Hemel Hempstead • • •	2,950	3,156	3,481	3,601	3,687	3,811	3,649	4,198	4,011
	• • •	Hertford • • •	4,618	5,282	5,127	5,407	5,454	5,659	5,774	5,224	5,009
	• • •	Hitchin • • •	8,712	8,044	8,377	9,430	9,867	9,762	8,882	9,558	9,998
	• • •	Royston • • •	6,585	7,597	7,615	7,530	7,255	7,156	6,963	7,311	7,724
	• • •	Ware • • •	6,323	5,918	6,087	7,948	10,066	8,387	7,596	8,215	7,708
	• • •	Watford • • •	4,829	4,969	6,759	5,497	5,529	6,181	5,825	6,496	6,469
	• • •	Welwyn • • •	841	876	888	894	820	790	784	761	723
HUNTINGDON	• • •	Huntingdon • • •	• • •	8,555	7,978	7,330	7,640	7,770	7,555	9,694	8,309
	• • •	Ives, St. • • •	7,420	8,268	8,195	8,430	8,146	8,328	7,577	8,054	8,380
	• • •	Neots, St. • • •	7,480	7,926	8,423	8,587	8,964	8,287	7,859	7,910	8,408

No. 4—*continued*.
Statement, showing the Amount of Money Expended for the Relief and Maintenance of the Poor, &c.—*continued*.

COUNTIES.	UNIONS, &c.	Amount of Money Expended for the Relief and Maintenance of the Poor.									
		Years ended at Lady-day,									
		1837	1838	1839	1840	1841	1842	1843	1844	1845	1846
KENT	Ashford, East	£. 5,917	£. 6,092	£. 6,731	£. 6,692	£. 6,642	£. 6,587	£. 5,963	£. 5,848	£. 5,724	£. 5,784
	Ashford, West	4,997	5,490	5,665	5,872	5,925	6,000	6,053	5,696	5,537	5,811
	Blean	4,877	4,332	4,651	4,297	4,150	4,596	4,564	4,300	4,936	4,830
	Bridge	5,241	4,764	4,045	4,257	4,637	4,797	4,830	4,318	4,474	4,553
	Bromley . . . . .	..	4,703	5,010	5,446	5,399	4,860	5,189	4,901	5,461	7,040
	Cranbrook	6,827	6,175	7,079	7,045	8,963	8,088	7,665	7,773	7,579	7,622
	Dartford . . . . .	..	7,141	6,842	7,214	6,206	6,183	6,641	6,615	8,271	7,870
	Dover	7,967†	7,267	7,888	7,888	7,813	8,033	7,657	7,689	8,254	7,742
	Eastry	8,800	7,424	8,211	7,444	8,066	8,990	9,843	9,265	10,403	10,145
	Elham	5,357†	5,210	5,256	5,502	5,412	5,535	5,565	5,275	5,304	5,136
	Faversham	7,109	6,323	6,829	7,428	7,652	7,321	7,360	6,959	7,071	7,262
	Gravesend and Milton	2,756	2,455	2,668	2,707	2,933	2,912	3,137	3,332	3,403	3,189
	Greenwich . . . . .	..	15,594	16,888	17,796	20,287	27,969	22,133	21,697	20,953	21,895
	Hollingbourn	7,006	8,934	9,236	9,359	10,764	10,006	10,718	9,581	9,012	8,506
	Hoo	1,828	1,903	1,397	1,454	1,385	1,371	1,329	1,278	1,230	1,260
	Lewisham . . . . .	..	5,991	5,410	5,587	5,255	5,001	5,408	5,166	5,063	5,101
	Maidstone . . . . .	..	12,456†	14,652	13,157	13,002	12,567	11,857	12,029	11,194	11,164
	Malling	10,860	7,904	7,841	9,089	9,306	8,996	9,104	9,336	9,125	8,943
	Medway	8,096†	8,314	9,562	10,016	9,633	9,841	9,907	8,472	8,365	8,043
	Milton	5,472	4,382	4,676	4,951	5,004	4,779	5,351	4,565	4,195	4,321
	North Aylesford	5,400	6,788	6,152	5,576	5,763	5,898	5,911	5,644	5,662	5,897
	Romney Marsh	2,766	3,608	3,026	2,947	3,014	2,987	3,194	3,106	2,906	2,930
	Sevenoaks	7,627	7,795	8,305	8,493	8,226	9,666	9,566	9,496	9,604	10,894
	Sheppey	3,460	3,482	3,469	3,583	3,453	3,208	3,175	3,099	3,246	3,285
	Tenterden	6,569	7,402	7,190	5,783	6,066	6,262	6,687	5,794	5,451	5,087
	Thanet, Isle of	6,946	8,199	7,134	7,535	7,824	7,786	7,642	7,413	8,123	7,889
	Tonbridge	8,692	8,457	10,458	10,489	10,612	10,885	10,827	10,636	10,656	10,084
	Tonbridge, &c.	5,790	5,460	5,032	4,093	5,202	5,210	4,720	4,569	5,224	4,922

Bury	..	9,319	10,402	14,046	17,926	10,953	9,617	9,614
Chorley	..	..	6,689	9,662	13,733	12,412	12,582	14,649
Chorlton	..	..	6,299†	6,597	10,014	8,699	6,880	6,505
Clitheroe	..	5,613	..	6,990	13,035	11,020	10,686	9,630
Fylde, The	..	..	..	8,699	10,351	7,439	5,939	6,101
Garstang	..	..	..	3,375	4,168	4,245	4,119	3,968
Hasingden	..	..	..	3,852	4,115	5,088	4,214	3,952
Lancaster	..	3,188	..	3,917	5,160	5,534	4,462	4,555
Leigh	..	..	..	..	7,505	6,551	5,996	5,309
Liverpool ^a	..	3,908	..	4,609	6,596	5,804	5,428	4,923
Manchester	32,020	36,719	..	40,361	5,555	50,678	53,718	54,029
Oldham	..	..	..	..	32,069	49,589	48,769	59,013
Ormskirk	..	5,169	..	..	..	10,355	11,492	9,471
Prescot	..	3,714	..	..	..	5,308	4,720	4,296
Preston	..	..	..	..	..	7,154	6,503	6,146
Rochdale	..	..	..	..	..	16,975	13,420	12,536
Salford	..	5,666	..	..	..	8,708	9,033	9,279
Todmorden	..	..	..	..	..	6,154	7,153	6,913
Ulverstone	..	3,753	..	..	..	8,537	8,331	7,658
Warrington	..	7,537	..	..	..	7,998	7,981	7,957
West Derby	..	5,437	..	..	..	11,727	11,083	10,212
Wigan	..	4,945	..	..	..	..	..	..
Ashby-de-la-Zouch	..	..	..	..	..	7,777	7,429	6,506
Barrow-upon-Soar	..	5,459	5,557	..	..	7,367	7,653	7,170
Billesdon	..	5,978	..	..	..	2,997	3,394	2,861
Biaby	..	2,716†	..	..	..	5,396	5,200	5,002
Hinckley	..	6,584	..	..	..	6,747	5,751	6,208
Leicester	3,632	5,304	..	..	..	19,549 ^b	18,132	15,541
Loughborough	..	14,612	..	..	..	7,028	6,755	6,472
Lutterworth	..	..	..	..	..	6,639	6,639	6,975
Market Bosworth	4,410†	4,097	..	..	..	5,850	5,887	5,712
Market Harborough	3,984	5,493	..	..	..	8,291	8,587	8,703
Melton Mowbray	8,260	7,849	..	..	..	5,126	5,331	5,182
	..	5,793	..	..	..	..	..	..

^a The expenditure for Liverpool is taken from the annual Poor Rate Return.

One quarter's expenditure of the Leicester Union is estimated on the average of the other three quarters in this year.

MONMOUTH	Abergavenny	3,457	3,906	4,815	6,052	6,326	8,149	7,408	6,564	6,393	21,794	22,787	12,006	13,282	13,282	11,626	51,424	15,952	22,253	13,778	14,299	23,709	14,290	15,980	6,751	14,464	22,716	6,485	12,108
	Chepstow	4,063	5,323	5,200	5,358	5,273	5,537	5,375	5,685	5,447	51,424	49,706	12,438	11,626	11,626	11,626	51,424	15,952	22,253	13,778	14,299	23,709	14,290	15,980	6,751	14,464	22,716	6,485	12,108
	Monmouth	5,340	5,396	5,907	5,894	5,597	5,831	5,699	6,260	6,534	21,794	1,827	1,695	1,684	1,684	1,684	51,424	15,952	22,253	13,778	14,299	23,709	14,290	15,980	6,751	14,464	22,716	6,485	12,108
	Newport	5,604	6,155	6,976	7,921	7,490	8,076	8,323	8,323	8,279	21,794	1,827	1,695	1,684	1,684	1,684	51,424	15,952	22,253	13,778	14,299	23,709	14,290	15,980	6,751	14,464	22,716	6,485	12,108
	Pontypool	3,206	3,421	3,218	3,316	3,757	4,497	4,615	4,370	4,171	21,794	22,787	12,006	13,282	13,282	11,626	51,424	15,952	22,253	13,778	14,299	23,709	14,290	15,980	6,751	14,464	22,716	6,485	12,108
	Aylsham	9,667	9,459	9,564	9,325	8,893	9,206	9,825	10,412	10,293	21,794	22,787	12,006	13,282	13,282	11,626	51,424	15,952	22,253	13,778	14,299	23,709	14,290	15,980	6,751	14,464	22,716	6,485	12,108
	Blofield	6,041	5,106	5,136	4,990	5,264	5,169	5,525	4,757	5,151	21,794	22,787	12,006	13,282	13,282	11,626	51,424	15,952	22,253	13,778	14,299	23,709	14,290	15,980	6,751	14,464	22,716	6,485	12,108
	Depwade	13,401	15,378	13,659	13,928	13,922	14,238	13,138	14,152	13,483	21,794	22,787	12,006	13,282	13,282	11,626	51,424	15,952	22,253	13,778	14,299	23,709	14,290	15,980	6,751	14,464	22,716	6,485	12,108
	Docking	9,032	9,134	9,333	8,352	8,623	8,517	8,358	8,467	9,090	21,794	22,787	12,006	13,282	13,282	11,626	51,424	15,952	22,253	13,778	14,299	23,709	14,290	15,980	6,751	14,464	22,716	6,485	12,108
	Downham	6,994	7,505	7,574	7,546	7,691	7,442	7,195	7,378	8,183	21,794	22,787	12,006	13,282	13,282	11,626	51,424	15,952	22,253	13,778	14,299	23,709	14,290	15,980	6,751	14,464	22,716	6,485	12,108
	Erpingham	8,946	9,546	10,289	10,443	10,347	10,108	10,042	10,151	10,001	21,794	22,787	12,006	13,282	13,282	11,626	51,424	15,952	22,253	13,778	14,299	23,709	14,290	15,980	6,751	14,464	22,716	6,485	12,108
	Faith, St.	5,838	6,211	6,853	7,327	6,985	7,731	7,580	8,209	7,753	21,794	22,787	12,006	13,282	13,282	11,626	51,424	15,952	22,253	13,778	14,299	23,709	14,290	15,980	6,751	14,464	22,716	6,485	12,108
	Flegg, East and West	..	..	2,831	2,878	2,930	3,137	3,005	3,497	3,419	21,794	22,787	12,006	13,282	13,282	11,626	51,424	15,952	22,253	13,778	14,299	23,709	14,290	15,980	6,751	14,464	22,716	6,485	12,108</

a St. Sepulchre added to Holborn Union.

	Castle Ward	4,468	4,779	4,060	3,937	3,923	3,999	4,047	4,407	4,184
	Glendale	4,440	4,373	4,699	4,497	4,469	4,219	4,206	4,152	4,042
	Haltwhistle	1,465	1,332	1,245	1,332	1,373	1,270	1,321	1,294	1,283
	Hexham	7,823	7,616	7,685	8,225 ⁺	8,350	8,390	8,132	8,556	8,086
	Morpeth	4,509	4,815	4,791	4,655	4,653	4,802	4,827	4,762	4,432
	Newcastle-on-Tyne	13,392	13,812	17,456	17,110	20,948	21,407	22,885	23,054	21,956
	Rothbury	3,275	3,267	3,311	3,191	3,062	3,113	3,089	3,019	2,855
	Tynemouth	10,534	10,555	10,407	10,613	10,275	10,494	10,783	11,370	10,945
NOTTINGHAM	Basford	9,371	9,998	10,841	12,626	16,683	18,653	15,693	13,876	13,134
	Bingham	2,823	2,345	2,226	2,485	2,724	2,548	2,796	2,981	2,964
	East Retford	4,370	5,843	5,484	5,592	5,811	6,006	5,833	5,953	5,795
	Mansfield	6,147 ⁺	6,359	7,213	7,632	7,703	8,596	7,265	7,726	7,053
	Newark	5,438	5,657	5,651	5,495	5,304	5,476	5,504	5,693	6,003
	Nottingham	18,556	14,279	14,156	15,375	19,579	22,825	22,476	14,638	14,114
	Radford	1,850	2,416	3,178	3,219	3,298	3,733	3,498	3,440	3,453
	Southwell	5,185	5,282	5,418	5,182	5,318	5,541	5,683	5,549	5,499
	Worksop	4,195	5,180	4,739	5,067	4,751	5,022	5,538	5,684	5,686
	Banbury	12,919	13,358	14,131	14,243	15,310	14,720	14,179	15,401	15,493
OXFORD	Bicester	6,089	6,843	7,001	6,016	6,149	5,798	6,547	7,152	6,468
	Chipping Norton	8,248	7,866	7,333	7,169	7,585	7,090	7,171	7,415	7,355
	Headington	4,707	4,779	4,979 ⁺	5,354	5,837	5,961	5,954	5,849	5,648
	Henley	7,657	8,024	8,167	8,343	8,748	8,651	8,445	9,030	10,262
	Thame.	9,826	13,029	11,470	12,264	12,210	12,433	12,445	12,762	12,621
	Witney	10,351	11,031	11,333	11,296	11,329	11,459	10,918	12,603	12,125
	Woodstock	7,188	6,704	6,770	6,959	7,237	6,869	6,870	7,183	7,333
	*Oxford, City of.	3,195	4,080	4,889	4,889	4,562	5,664	5,698	6,837	6,185
	Oakham	4,165	3,764	3,896	4,000	4,074	4,062	4,316	4,230	4,042
	Uppingham	4,603	4,643	4,324	4,189	4,177	4,176	4,209	4,417	4,103
RUTLAND	Atcham	4,941	6,058	4,371	4,310	4,119	4,225	4,423	4,411	4,216
	Bridgnorth	3,322	3,705	3,563	3,690	3,825	4,030	4,022	4,044	3,655
	Church Stretton	1,825	1,739	2,137	2,070	1,746	2,192	2,532	2,267	2,187
	Cleobury Mortimer	2,316	2,283	2,584	2,720	2,333	2,443	2,628	2,767	2,486
	Clun	2,924	3,062	3,117	3,111	3,034	3,295	3,471	4,577	4,409
	Ellesmere	5,312	4,214	4,130	4,085	4,029	4,468	4,703	5,231	4,880
	Ludlow	5,466	6,658	7,241	8,008	6,868	6,354	6,538	6,588	6,441
SALOP	Atcham	4,941	6,058	4,371	4,310	4,119	4,225	4,423	4,411	4,216
	Bridgnorth	3,322	3,705	3,563	3,690	3,825	4,030	4,022	4,044	3,655
	Church Stretton	1,825	1,739	2,137	2,070	1,746	2,192	2,532	2,267	2,187
	Cleobury Mortimer	2,316	2,283	2,584	2,720	2,333	2,443	2,628	2,767	2,486
	Clun	2,924	3,062	3,117	3,111	3,034	3,295	3,471	4,577	4,409
	Ellesmere	5,312	4,214	4,130	4,085	4,029	4,468	4,703	5,231	4,880
	Ludlow	5,466	6,658	7,241	8,008	6,868	6,354	6,538	6,588	6,441
	Atcham	4,941	6,058	4,371	4,310	4,119	4,225	4,423	4,411	4,216
	Bridgnorth	3,322	3,705	3,563	3,690	3,825	4,030	4,022	4,044	3,655
	Church Stretton	1,825	1,739	2,137	2,070	1,746	2,192	2,532	2,267	2,187

No. 4—*continued*.
Statement, showing the Amount of Money Expended for the Relief and Maintenance of the Poor, &c.—*continued*.

COUNTIES.	UNIONS, &c.	Amount of Money Expended for the Relief and Maintenance of the Poor. Years ended at Lady-day,									
		1837	1838	1839	1840	1841	1842	1843	1844	1845	1846
SALOP— <i>continued</i>	Madeley	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
	Market Drayton . . . . .	..	4,663	4,189	4,364	4,426	4,454	5,919	7,084	6,841	5,145
	Newport . . . . .	..	3,188†	3,274	3,129	2,967	3,291	3,506	3,573	3,472	3,331
	Shiffnall . . . . .	..	2,883	3,037	2,816	3,230	3,340	4,173	4,661	4,417	3,386
	Wellington . . . . .	..	3,101	3,234	3,180	3,307	3,266	4,073	4,564	4,831	3,884
	Wem . . . . .	..	3,288	3,285	3,464	4,369	4,783	6,509	7,778	7,276	5,759
	*Shrewsbury, Town of . . . . .	..	3,077	3,193	3,162	3,178	3,218	3,635	3,653	4,074	3,589
	*Oswestry	4,348	4,318	4,235	3,900	4,221	4,353	6,352	5,152	4,996	5,030
	*Whitchurch	3,475	3,334	3,790	4,046	4,027	4,165	4,468	4,147	4,319	3,782
		1,544	1,604	1,605	1,503	1,692	1,974	2,058	1,711	1,688	1,749
SOMERSET	Axbridge	8,195	9,451	10,559	10,980	11,483	11,499	11,382	10,647	11,315	11,476
	Bath . . . . .	..	12,254	13,512	13,989	14,111	13,804	13,536	13,222	13,340	14,985
	Bedminster . . . . .	..	7,540	9,261	8,314	8,349	8,785	10,173	10,644	11,732	11,646
	Bridgwater . . . . .	..	10,402	12,082	11,128	11,441	11,473	11,979	11,831	11,979	12,003
	Chard . . . . .	..	7,286	7,948	8,431	8,884	9,980	10,467	9,282	9,075	8,511
	Clutton	7,534	8,191	8,959	9,268	10,508	10,367	10,666	9,753	10,283	10,139
	Dulverton . . . . .	..	1,973	1,983	2,240	2,222	2,265	2,109	2,378	2,727	2,700
	Frome	9,516	12,376	13,437	13,194	13,717	13,557	15,381	13,651	13,604	13,227
	Keynsham . . . . .	..	6,030	7,065	7,453	8,013	7,933	8,323	8,218	8,877	8,584
	Langport . . . . .	..	4,188	5,295	5,595	4,855	4,910	5,084	4,950	4,954	4,920
	Shepton Mallet	8,709	10,024	9,861	10,852	10,843	11,773	12,554	13,106	13,765	13,163
	Taunton . . . . .	..	11,862	14,735	13,017	12,113	11,929	12,042	11,787	12,224	12,282
	Wellington . . . . .	..	9,738	12,894	11,264	11,478	11,573	11,975	10,478	10,847	11,585
	Wells . . . . .	..	5,900	7,031	7,341	7,067	7,112	8,372	7,079	7,822	7,255
	Williton	4,792	7,761	9,714	9,812	10,000	11,292	10,012	9,738	10,063	9,817
	Wincanton . . . . .	..	10,935	12,352	12,557	11,775	11,626	11,838	11,853	12,672	11,449
	Yeovil	10,577	8,050	9,470	9,677	9,785	9,783	9,795	9,207	9,256	8,845

Alton	4,586	4,423	4,300	3,032	4,002	4,437	4,280	4,142	4,310	4,421	4,501	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,510	4,421	4,5
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4,591	13,514	13,103	13,735	13,901	14,052	13,295	4,244	4,014	4,005	George, St., the Martyr
14,396	5,093	4,475	4,831	4,538	13,276	4,383	10,706	11,520	..	Godstone
5,332	12,871	12,643	12,792	12,600	13,026	11,845	5,751	5,089	..	Guildford
13,143	7,097	6,421	6,706	6,200	6,515	6,391	6,531	5,675	..	Hambledon
6,974	10,345	8,398	8,760	9,032	8,095	7,347	..	..	..	Kingston
8,818	36,061	36,176	36,528	36,676	36,498	23,517	..	..	..	Lambeth
31,819	7,252	7,960	7,178	7,831	6,868	5,987	6,369	5,895	..	Olave's, St.
7,652	7,209	7,270	7,652	6,902	6,527	6,572	7,190	..	..	Reigate
7,295	4,088	4,572	4,519	4,592	5,067	4,684	4,526	4,350	..	Richmond
3,386	5,625	6,501	8,474	7,145	5,905	4,723	5,208	5,260	..	Rotherhithe
6,505	11,573	11,805	13,224	12,453	12,164	13,375	..	..	..	Saviour's, St.
12,107	14,039	13,924	13,833	13,469	13,644	12,890	12,149	13,876	..	Wandsworth and Clapham
13,912	16,052	15,497	15,628	15,628	14,650	6,354 ^a	13,299	8,079	9,995	*Newington, St. Mary.
17,428	7,694	7,835	8,359	8,576	9,166	7,913	7,542	6,435	5,751	Battle
7,754	4,873	4,643	4,906	4,524	4,225	4,214	4,357	4,373	4,579	Chailey
4,452	8,160	7,786	7,971	8,018	7,805	7,516	7,866	7,105	6,667	Cuckfield
7,942	4,563	4,460	5,048	4,951	5,394	5,366	5,220	4,733	4,937	Eastbourne
4,321	6,288	6,638	6,727	6,402	6,174	6,603	6,945	6,871	6,992	East Grinstead
6,628	9,172	9,592	10,855	11,055	10,704	10,261	10,951	8,984	8,543	Hailsham
8,263	5,063	5,466	6,145	5,873	5,416	5,921	7,799	5,493	4,696	Hastings
4,903	7,505	7,164	7,312	7,062	6,735	8,380	6,825	6,155	6,071	Horsham
6,846	4,239	4,275	4,307	4,087	4,089	4,201	4,285	3,936	3,682	Lewes
4,136	7,476	6,640	7,472	7,948	7,400	6,865	6,768	6,042	6,327	Midhurst
7,234	2,620	2,539	2,663	2,482	2,391	2,610	2,267	1,927	2,475	Newhaven
2,463	5,745	5,454	5,662	5,793	5,734	5,149	5,114	4,105	3,904	Petworth
5,605	7,958	7,537	7,076	7,717	8,189	7,265	7,055	7,450	6,710	Rye
6,247	5,118	4,895	5,223	4,717	4,904	4,828	4,990	5,046	4,572	Steyning
4,880	3,961	3,687	4,037	3,659	3,851	3,881	3,518	3,372	2,884	Thakeham
3,566	6,270	6,037	6,676	6,785	6,533	6,472	7,088	6,263	5,425	Ticehurst
6,300	7,330	7,017	7,583	7,868	8,365	9,532	8,020	7,019	6,728	Uckfield
7,001	2,914	2,942	3,410	3,077	3,112	3,109	2,822	2,579	2,709	Westbourne
2,886	2,249	2,219	2,379	2,394	2,434	2,211	1,988	1,889	1,940	West Fittle
2,073	5,777	5,437	6,103	5,641	5,935	5,866	6,253	6,659	6,553	Westhampnett
5,832	2,296	2,407	2,783	2,576	2,030	2,981	2,048	1,813	1,345	*Chichester, City of
2,793	17,901	18,650	18,372	18,929	16,661	16,723	17,499	14,817	12,385	*Brighton
17,312										

^a In this year the salaries of Officers, &c., were included under the head of "Other Purposes."

No. 4—continued.

Statement, showing the Amount of Money Expended for the Relief and Maintenance of the Poor, &c.—continued.

COUNTIES.	UNIONS, &c.	Amount of Money Expended for the Relief and Maintenance of the Poor.											
		Years ended at Lady-day,											
		1837	1838	1839	1840	1841	1842	1843	1844	1845	1846		
WARWICK	Alcester	£.	4,418	£.	4,887	£.	5,823	£.	5,524	£.	5,458	£.	5,996
	Aston	..	6,056	..	6,104	..	6,211	..	5,980	..	5,698	..	5,080
	Atherstone	..	3,481	..	4,231	..	4,549	..	4,438	..	4,678	..	4,545
	Foleshill	..	2,921	..	2,234	..	3,333	..	3,360	..	3,632	..	2,939
	Meriden	..	3,037	..	3,213	..	3,936	..	4,320	..	4,468	..	4,545
	Nuneaton	..	5,108	..	4,941	..	7,411	..	6,304	..	6,371	..	3,791
	Rugby.	..	5,158	..	5,231	..	5,667	..	5,825	..	5,960	..	6,315
	Solihull	..	3,147	..	3,561	..	3,590	..	2,902	..	3,343	..	3,460
	Souham	..	3,142	..	3,633	..	3,337	..	3,467	..	3,641	..	3,513
	Stratford-on-Avon	..	7,291	..	7,723	..	7,126	..	6,842	..	7,202	..	7,647
	Warwick	..	8,467	..	11,319	..	12,359	..	12,160	..	12,780	..	13,351
	*Birmingham	..	43,889	..	38,986	..	27,013	..	24,881	..	27,013	..	36,425
*Coventry, City of	..	6,975	..	6,939	..	7,273	..	8,520	..	10,855	..	6,618	
WESTMORLAND	East Ward	..	3,347	..	3,311	..	3,798	..	3,939	..	4,026	..	3,435
	Kendal	..	9,492	..	9,191	..	11,470	..	12,068	..	12,793	..	9,612
	West Ward	..	2,274	..	2,238	..	2,417	..	2,520	..	2,535	..	2,422
WILTS	Alderbury	..	6,560	..	7,353	..	7,626	..	7,264	..	7,365	..	7,398
	Amesbury	..	3,640	..	3,935	..	4,257	..	4,221	..	4,117	..	4,095
	Bradford	..	6,196	..	7,452	..	7,550	..	9,678	..	11,182	..	6,453
	Calne	..	4,518	..	4,381	..	4,801	..	4,733	..	5,216	..	5,819
	Chippenham	..	6,984	..	7,411	..	7,759	..	8,129	..	8,612	..	9,293
	Cricklade and Wootton	..	6,829	..	7,085	..	6,417	..	6,276	..	6,329	..	6,075
	Bassett	..	10,755	..	11,209	..	11,399	..	11,239	..	11,451	..	11,007
	Devizes	..	5,940	..	6,929	..	6,271	..	6,949	..	7,287	..	7,309
	Highworth and Swindon	..	5,450	..	6,014	..	6,457	..	6,367	..	6,511	..	6,699
	Malmesbury	..	5,450	..	6,014	..	6,457	..	6,367	..	6,511	..	6,699

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No. 4—continued.
Statement, showing the Amount of Money Expended for the Relief and Maintenance of the Poor, &c.—continued.

COUNTIES.	UNIONS, &c.	Amount of Money Expended for the Relief and Maintenance of the Poor.									
		Years ended at Lady-day,									
		1837	1838	1839	1840	1841	1842	1843	1844	1845	1846
YORK, NORTH RIDING —continued.	Malton	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
	Northallerton . . . . .	..	6,069	7,092	7,524	6,790	7,118	6,721	6,767	6,617	7,179
	Pickering . . . . .	..	..	4,999†	4,162	4,266	4,048	4,380	4,912	4,812	4,326
	Reeth . . . . .	..	2,746	2,811	2,773	3,070	3,182	2,940	2,928	2,778	2,636
	Richmond . . . . .	..	..	..	..	..	2,846	3,041	2,957	3,091	2,849
	Scarborough . . . . .	..	4,567	5,070	5,036†	3,694	4,204	4,036	4,212	4,321	4,037
	Stokesley . . . . .	..	4,531	4,320	4,708	4,787	5,175	5,583	5,080	5,169	4,908
	Thirsk . . . . .	..	..	3,716	3,677	3,444	3,435	3,529	3,485	3,545	3,153
	Whitby . . . . .	..	3,373	3,683	3,396	3,352	3,610†	3,939	3,832	3,847	3,718
		..	4,554	4,796	4,880	5,173	4,992	4,803	4,608	4,801	4,106
YORK, WEST RIDING	Bradford . . . . .	..	..	..	17,388	20,106	25,490	28,514	25,471	23,351	19,498
	Dewsbury . . . . .	..	..	..	..	10,885	11,367	14,148	13,114	11,139	10,422
	Doncaster . . . . .	..	..	7,715	8,466	8,631	8,839	9,803	9,915	9,925	8,974
	Ecclesall Bierlow . . . . .	..	..	5,826	6,306	8,663	8,415	12,757	14,090	9,424	8,230
	Goole . . . . .	..	..	3,337	3,925	3,501	3,847	4,248	3,546	3,845	4,181
	Halifax . . . . .	..	..	10,986	13,774	16,987	17,584	19,920	18,459	17,892	16,858
	Huddersfield . . . . .	..	..	..	12,215	17,199	17,711	21,798	20,077	16,086	14,975
	Keighley . . . . .	..	..	..	5,575	6,634	7,441	8,191	7,285	6,287	6,545
	Leeds . . . . .	..	23,865	19,755	18,674	20,495	25,128	30,596	25,674	20,797	20,746
	Pateley Bridge . . . . .	..	..	2,648	2,678	2,798	2,992	3,226	3,003	3,014	2,699
	Rotherham . . . . .	..	..	5,519	6,609	7,520	7,248	9,536	10,841	8,864	7,582
	Selby . . . . .	..	..	4,342	4,445	4,853	6,221	5,402	5,575	5,294	4,644
	Sedburgh . . . . .	..	..	..	..	..	1,901	2,095	1,912	1,713	1,606
	Settle . . . . .	..	..	4,472	5,067	5,443	6,250	8,020	6,412	5,514	5,298
	Sheffield . . . . .	..	..	17,946	19,411	25,947	25,759	42,648	33,728	27,363	22,067
	Skipton . . . . .	..	..	7,894	7,347	8,543	9,803	10,706	8,585	8,323	7,285
	Thorne . . . . .	..	..	3,756	5,060	4,961	4,349	4,267	4,099	4,010	4,099
	Wakefield . . . . .	..	..	..	..	12,197	13,463	14,576	15,234	13,774	12,394
	Wortley . . . . .	..	..	..	3,755	4,699	5,057	6,679	7,459	6,512	6,007

BRECON	Brecknock	6,547	6,977	7,306	7,442	7,785	8,415	8,972	9,397	14,253	13,831
	Builth	3,172	3,185	3,539	3,694	3,870	4,022	4,137	4,167		8,203
	Crickhowell	1,682	1,902	2,133	2,185	2,539	3,189	3,327	3,432		3,844
	Hay	3,811	3,721	3,866	4,017	4,126	3,800	3,785	4,358		3,240
											4,530
CARDIGAN	Aberayron . . . . .	..	3,292	4,025	3,976	3,795	3,922	3,730	3,832		3,894
	Aberystwith . . . . .	..	4,023	4,898	5,528	5,814	4,879	4,361	4,557		4,434
	Cardigan . . . . .	..	5,184	6,135	5,368	5,582	5,729	5,583	6,357		6,428
	Lampeter . . . . .	..	3,017	3,220	3,218	3,299	3,366	3,352	3,328		3,351
	Tregaron . . . . .	..	1,849	2,064	2,244	2,232	2,256	2,146	2,156		2,186
CARMARTHEN	Carmarthen	11,442	12,606	12,491	12,693	13,924	12,785	11,629	11,606		11,206
	Llandilofawr	4,903†	5,271	5,204	5,132	5,423	5,761	5,499	5,636		5,728
	Llandovery	3,860	4,416	4,622	4,371	4,386	4,432	4,303	4,429		4,288
	Llanelli	4,255†	5,039	4,822	5,262	5,216	5,607	5,085	5,273		4,888
	Newcastle-in-Emlyn . . . . .	..	5,053	5,980	5,546	5,251	5,418	5,340	5,079		5,530
CARNARVON	Bangor and Beaumaris . . . . .	..	5,421	5,872	6,112	6,174	6,471	6,378	6,856		7,590
	Carnarvon . . . . .	..	6,790	6,972	7,451	7,657	7,814	7,589	8,410		8,681
	Conway . . . . .	..	..	..	4,572	4,914	4,865	4,836	5,011		4,546
	Pwllheli . . . . .	..	5,483	6,566	5,725	6,680	5,932	6,419	6,300		6,823
DENBIGH	Llanrwst . . . . .	..	4,699	4,680	4,999	5,183	4,872	4,397	4,725		4,430
	Ruthin . . . . .	..	8,402	8,779	8,593	7,840	8,007	7,818	7,843		8,084
	Wrexham . . . . .	..	9,796	8,898	8,450	10,204	10,640	10,581	10,941		10,366
FLINT	Asaph, St. . . . .	..	10,771	10,888	11,549	9,913	9,519	8,704	9,333		9,334
	Holywell . . . . .	..	8,858	9,589	11,881	10,981	11,009	11,289	10,378		11,157

No. 4—continued.

Statement, showing the Amount of Money Expended for the Relief and Maintenance of the Poor, &c.—continued.

COUNTIES.	UNIONS, &c.	Amount of Money Expended for the Relief and Maintenance of the Poor.									
		Years ended at Lady-day,									
		1837	1838	1839	1840	1841	1842	1843	1844	1845	1846
GLAMORGAN .	Bridgend and Cowbridge	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
	Cardiff . . . . .	..	5,233	5,623	5,316	5,605	6,052	6,212	7,033	7,293	6,741
	Merthyr-Tydvil . . . .	..	7,612	7,992	9,734	9,976	10,753	11,700	11,818	12,420	11,540
	Neath . . . . .	..	6,109	5,966	6,144	6,417	7,814	9,820	9,163	9,292	8,522
	Swansea . . . . .	..	5,586	6,021	5,761	5,782	6,665	7,398	7,409	7,697	7,751
MERIONETH .		..	6,479	6,776	6,763	7,074	7,175	8,260	8,356	9,009	9,352
	Bala . . . . .	..	2,380	2,455	2,758	2,692	2,543	2,598	2,566	2,678	2,602
	Corwen . . . . .	..	3,812	4,016	4,484	4,398	4,829	4,158	4,527	4,365	4,101
	Dolgelly . . . . .	..	..	5,224	5,202	5,562	5,786	5,749	5,654	5,826	5,974
	Festiniog . . . . .	..	..	4,195	4,474	4,602	4,823	4,928	5,013	5,014	5,187
MONTGOMERY	Llanfyllin . . . . .	..	5,761	7,050	6,976	7,036	7,634	7,550	7,061	7,330	7,129
	Machynlleth . . . . .	..	4,510	5,246	5,505	5,747	5,833	6,335	5,966	5,799	6,010
	Newtown and Llanidloes	..	10,783	12,773	13,583	12,820	12,041	13,373	12,852	11,763	12,311
	*Montgomery and Pool .	5,421	5,194	6,137	5,914	5,768	6,067	6,160	6,415	6,028	5,677
PEMBROKE .	Haverfordwest . . . .	..	9,121	9,196	9,678	9,849	9,554	9,338	9,034	9,201	9,457
	Narberth . . . . .	..	..	5,670	6,075	6,308	5,960	6,106	5,973	6,402	6,341
	Pembroke . . . . .	..	5,616	6,277	5,933	5,784	5,587	6,050	5,384	5,691	6,308
RADNOR . .	Knighton . . . . .	..	2,906	3,074	3,670	3,634	3,551	3,749	3,500	3,875	3,858
	Presteigne . . . . .	..	1,053	1,027	1,166	1,212	1,139	1,203	1,169	1,164	1,189
	Rhayader . . . . .	..	2,201	2,281	2,660	2,646	2,714	2,914	2,680	2,803	2,632